

State of Iowa

1923

FIFTY-SECOND ANNUAL REPORT

OF THE

TAXABLE VALUATION

OF

RAILROAD PROPERTY

INCLUDING

Railroads, Steam and Electric; Equipment Car Companies,
Sleeping Cars, Electric Transmission Lines and
the American Express Company.

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, August 3, 1923

Compiled under Direction of
R. E. JOHNSON
Secretary of Executive Council

By

E. MAE SWEANY
2nd Assistant Sec'y

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THE STATE OF IOWA
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FIFTY-SECOND ANNUAL REPORT

TAXABLE VALUATION

RAILROAD PROPERTY

Railroads owned and operated by the State of Iowa
 Operating under license from the State of Iowa
 The American Express Company

STATE OF IOWA

Executive Council of the State of Iowa, August 3, 1923

PRINCIPAL RAILROAD OFFICIALS

List of the Principal Officers of the Railroads of the State, with Postoffice Addresses.

ITCHINSON, TOPEKA & SANTA FE RAILWAY COMPANY.
 President—W. E. Shaw, Chicago, Illinois.
 Vice-Presidents—E. J. Engel, A. G. Wells, Chicago, Illinois; W. E. Hodges, Los Angeles, Cal.
 Secretary and Treasurer—E. L. Copeland, Topeka, Kansas.
 Controller—D. L. Gilling, New York.
 Assistant Controller—A. E. Waterhouse, New York.
 General Solicitor—Gardner Lathrop, Chicago, Illinois.
 Attorney—S. T. Rhodes, Chicago, Illinois.
 General Manager—J. C. Fox, Topeka, Kansas.
 Chief Engineer—C. F. W. Felt, Chicago, Illinois.
 General Auditor—W. E. Bailey, Chicago, Illinois.
 Commissioner of Taxes—George O. Tunish, Chicago, Illinois.
 Division Superintendents—C. L. Mason, Marceline, Missouri.

ATLANTIC NORTHERN RAILWAY COMPANY.
 President—John Linstead, Elk Hart, Iowa.
 Secretary-General Manager—C. E. Spar, Atlantic, Iowa.
 Treasurer—Bertel Christensen, Kimballton, Iowa.
 Division Superintendents—Herbert Harison, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.
 President—Hale Halden, Chicago, Illinois.
 Vice-President—Clude O. Burnham, Chicago, Illinois.
 Vice-President—Harry B. Safford, Chicago, Illinois.
 Vice-President, Secretary and Treasurer—Charles I. Sturgis, Chicago, Illinois.
 Vice-President—William W. Baldwin, Chicago, Illinois.
 Vice-President—E. P. Bracken, Chicago, Illinois.
 Vice-President—C. E. Spens, Chicago, Illinois.
 General Solicitor—Bruce Scott, Chicago, Illinois.
 General Counsel—Oliver M. Spencer, Chicago, Illinois.
 General Manager—W. F. Thichoff, Chicago, Illinois.
 General Superintendent—W. A. Card, Iowa District, Burlington, Iowa.
 Chief Engineer—A. W. Newton, Chicago, Illinois.
 Controller—Herbert W. Johnson, Chicago, Illinois.
 General Auditor—H. D. Foster, Chicago, Illinois.
 Tax Agent—Alfred E. Patton, Chicago, Illinois.
 Superintendents of Divisions—J. P. Cummings, Ottumwa, Iowa; W. T. Sadler, Creston, Iowa; H. W. Hannon, Carrollville, Iowa; J. D. Farrington, St. Joseph, Missouri; M. B. Lamb, Hannibal, Missouri.

CHICAGO GREAT WESTERN RAILROAD CO.
 President—Samuel M. Felton, Chicago, Illinois.
 Secretary—William G. Lerch, Chicago, Illinois.
 Treasurer—J. F. Crykendall, Chicago, Illinois.
 General Solicitor—W. H. Jacobs, Chicago, Illinois.
 General Counsel—Ralph M. Shaw, Chicago, Illinois.
 General Manager—C. L. Hinkle, Chicago, Illinois.
 Chief Engineer—C. G. Deo, Chicago, Illinois.
 Comptroller—Con. F. Krebs, Chicago, Illinois.
 Tax Commissioner—W. L. Derr, Chicago, Illinois.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
 President—R. E. Byram, Chicago, Illinois.
 Vice-Presidents—R. M. Calkins, Chicago, Illinois; B. B. Greer, Chicago, Illinois; H. B. Earling, Seattle, Washington; E. D. Sewall, Chicago, Illinois; R. J. Marone, New York.
 Secretary—E. W. Adams, Milwaukee, Wisconsin.
 Treasurer—A. G. Loomis, Chicago, Illinois.
 General Solicitor—O. W. Dynen, Chicago, Illinois.
 General Counsel—H. H. Field, Chicago, Illinois.
 General Managers—J. T. Gillick, Chicago, Illinois; M. Nicholson, Seattle, Washington.
 General Superintendents—W. M. Weidenhamer, Savanna, Illinois; W. J. Thiele, Milwaukee, Wisconsin; J. H. Foster, Minneapolis, Minnesota.
 Chief Engineer—F. Loweth, Chicago, Illinois.
 Comptroller—W. V. Wilson, Chicago, Illinois.
 Tax Commissioner—A. S. Dudley, Milwaukee, Wisconsin.
 Superintendents of Iowa Divisions—B. F. Van Vleet, Des Moines, Iowa; B. F. Bloch, Ottumwa, Iowa; C. H. Marshall, Marion, Iowa; D. W. Kelly, Mason City, Iowa; E. F. Rummel, Sioux City, Iowa.

CHICAGO & NORTHWESTERN RAILWAY CO.

President—William H. Finley, Chicago, Illinois.
Vice-Presidents—Samuel A. Lynde, New York, N. Y.; Marvin Hughitt, Jr., Chicago, Illinois; Alex C. Johnson, Chicago, Illinois.
Secretary—John D. Caldwell, Chicago, Illinois.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Counsel—James B. Sheehan, Chicago, Illinois.
General Solicitor—Fred W. Sargent, Chicago, Illinois.
General Manager—Frank Walters, Chicago, Illinois.
General Superintendent—George B. Vilas, Chicago, Illinois.
Chief Engineer—W. J. Towne, Chicago, Illinois.
Comptroller—Lewis A. Robinson, Chicago, Illinois.
Auditor (General)—C. D. Brandriff, Chicago, Illinois.
Tax Commissioner—Thomas A. Polleys, Chicago, Illinois.
Superintendents of Iowa Divisions—F. F. McCauley, Iowa Division, Boone Iowa; R. F. Armstrong, Iowa and Minnesota Division, Mason City, Iowa; G. E. Bonner, Northern Iowa Division, Eagle Grove, Iowa; E. B. McClure, Sioux City Division, Sioux City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

(Including St. Paul & Kansas City Short Line and B., C. R. & N. Railway.)
President—J. E. Gorman, Chicago, Illinois.
Vice-Presidents—M. L. Bell, New York City, New York; L. C. Fritch, Chicago, Illinois; Carl Nyquist, Chicago, Illinois.
Secretary and Treasurer—Carl Nyquist, Chicago, Illinois.
General Counsel—M. L. Bell, New York City, New York.
General Manager—L. C. Fritch, Chicago, Illinois.
Assistant to Manager—A. W. Towsley, Chicago, Illinois.
Manager—D. Coughlin, Des Moines, Iowa.
Chief Engineer—C. A. Morse, Chicago, Illinois.
General Auditor—W. H. Burns, Chicago, Illinois.
Tax Commissioner—J. B. Angell, Chicago, Illinois.
Superintendents of Iowa Divisions—A. T. Abbott, Des Moines, Iowa; E. J. Gibson, Des Moines, Iowa; A. L. Haldeman, Cedar Rapids, Iowa; H. F. Reddig, Trenton, Missouri; H. E. Allan, Estherville, Iowa; C. E. Green, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO.

President—William H. Finley, Chicago, Illinois.
Vice-Presidents—Arthur W. Trenholm, St. Paul, Minnesota; Samuel A. Lynde, New York.
Secretary—John D. Caldwell, Chicago, Illinois.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Solicitor—Richard L. Kennedy, St. Paul, Minnesota.
General Manager—John J. O'Neil, St. Paul, Minnesota.
General Superintendent—Frank R. Pechin, St. Paul, Minnesota.
Chief Engineer—Harry E. Barlow, St. Paul, Minnesota.
Comptroller—Chas. Jensch, St. Paul, Minnesota.
Tax Commissioner—Thomas A. Polleys, Chicago, Illinois.
Superintendent of Iowa Divisions—J. J. Prentice, St. James, Minnesota.

COLFAX NORTHERN RAILWAY COMPANY.

President—Thos. W. Griggs, Davenport, Iowa.
Vice-President—Marion B. Seevers, Des Moines, Iowa.
Secretary—W. Blakeley, Colfax, Iowa.
Treasurer—Marion B. Seevers, Des Moines, Iowa.
General Manager—W. Blakeley, Colfax, Iowa.

DAVENPORT, ROCK ISLAND & NORTH WESTERN RAILWAY CO.

President—B. E. Greer, Chicago, Illinois.
Vice-President—J. C. Hutchins, Chicago, Illinois.
Secretary and Treasurer—P. L. Hinrichs, Davenport, Iowa.
General Manager—C. B. Rodgers, Davenport, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Davenport, Iowa.

DES MOINES TERMINAL COMPANY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—H. D. Thompson, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Auditor—J. C. Mobley, Des Moines, Iowa.
Treasurer—F. O. Thompson, Des Moines, Iowa.

DES MOINES UNION RAILWAY CO.

President—J. E. Taussig, St. Louis, Missouri.
Vice-President—B. B. Greer, Chicago, Illinois.
Secretary—T. S. Ford, Des Moines, Iowa.
Treasurer—G. C. Williams, Des Moines, Iowa.
General Attorney—J. N. Hughes, Des Moines, Iowa.
General Manager—J. A. Wagner, Des Moines, Iowa.
Chief Engineer—A. L. Morgan, Des Moines, Iowa.
Auditor—T. S. Ford, Des Moines, Iowa.

GREAT NORTHERN RAILROAD.

Chairman of Board—L. W. Hill, St. Paul, Minn.
President—Ralph Budd, St. Paul, Minn.
Vice-Presidents—G. R. Martin, St. Paul, Minn.; L. C. Gilman, Seattle, Wash.; E. T. Nichols, New York, N. Y.; W. P. Kenney, C. O. Jenks, St. Paul, Minn.
Secretary-Treasurer—F. L. Paetzold, St. Paul, Minn.
General Counsel—M. L. Countryman, St. Paul, Minn.
General Solicitor—F. G. Dorety, St. Paul, Minn.
General Managers—F. Bell, St. Paul, Minn.; J. H. O'Neill, Seattle, Wash.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
General Auditor—A. B. Fisher, St. Paul, Minn.
Right of Way, Land and Tax Commissioner—J. T. Maher, St. Paul, Minn.
Comptroller—Geo. H. Hess, Jr., St. Paul, Minn.

ILLINOIS CENTRAL, OPERATING DUBUQUE AND SIOUX CITY RAILWAY CO., DUNLEITH & DUBUQUE BRIDGE COMPANY AND OMAHA BRIDGE & TERMINAL RAILWAY.

President—C. H. Markham, Chicago, Ill.
Senior Vice-President—C. M. Kittle, Chicago, Ill.
Vice-Presidents—L. W. Baldwin, F. B. Bowes, A. C. Mann, Chicago, Ill.
Secretary—D. B. Burbank, New York, N. Y.
Treasurer—R. E. Connolly, New York, N. Y.
General Counsel—W. S. Horton, Chicago, Ill.
General Manager—A. E. Clift, Chicago, Ill.
General Superintendent—W. S. Williams, Waterloo, Iowa.
Chief Engineer—F. L. Thompson, Chicago, Ill.
Comptroller—G. J. Bunting, Chicago, Ill.
Assistant Comptroller—D. B. Bristoll, Chicago, Ill.
General Auditor—L. A. Harkness, Chicago, Ill.
Acting General Superintendent—G. E. Patterson, Chicago, Ill.
Land and Tax Commissioner—Wm. L. Tarbet, Chicago, Ill.

IOWA TRANSFER RAILWAY COMPANY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—F. H. Ustick, Burlington, Iowa.
Secretary-Treasurer-General Manager—J. A. Wagner, Des Moines, Iowa.
Attorney—J. G. Gamble, Des Moines, Iowa.
Auditor—T. S. Ford, Des Moines, Iowa.

MANCHESTER & ONEIDA RAILWAY COMPANY.

President—Jos. Hutchinson, Manchester, Iowa.
Vice-President—E. H. Hoyt, Manchester, Iowa.
Secretary—L. Matthews, Manchester, Iowa.
Treasurer—A. R. Le Roy, Manchester, Iowa.
General Solicitor—Geo. W. Dunham, Manchester, Iowa.
Traffic Manager—C. J. Boardway, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Chairman General Managing Board—E. M. Carr, Manchester, Iowa.
Superintendent of Iowa Divisions—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS AND ST. LOUIS RAILROAD.

President—W. H. Bremner, Minneapolis, Minn.
Vice-Presidents—F. B. Townsend, E. E. Nash, Minneapolis, Minn.; W. L. Hawley, N. Y.
Secretary—F. M. Tompkins, New York City.
Treasurer—W. B. Davids, 25 Broad St., New York City.
General Counsel—M. M. Joyce, Minneapolis, Minn.
General Attorney—C. W. Wright, Minneapolis, Minn.
General Manager—R. E. Ryan, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Comptroller—A. E. Smith, Minneapolis, Minn.
Land and Tax Agent—C. F. Foote, Minneapolis, Minn.
Superintendents of Iowa Divisions—J. H. Reinholdt, Fort Dodge, Iowa; F. O. Coleman, Oskaloosa, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH.

President—Edward F. Goltra, St. Louis, Missouri.
Vice-President—Thomas S. Maffit, St. Louis, Missouri.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD CO.

President—E. H. Ryan, Davenport, Iowa.
Vice-President—C. J. Von Maur, Davenport, Iowa.
Secretary—Ray Nyemaster, Davenport, Iowa.
Treasurer—Ed C. Kauffman, Davenport, Iowa.
General Solicitors—Hoffman & Hoffman, Muscatine, Iowa.
General Manager and Receiver—Theo. W. Krein, Muscatine, Iowa.
Auditor for Receiver—Jas. F. Cullen, Muscatine, Iowa.

SIOUX CITY BRIDGE COMPANY.

(Operated by C. St. Paul, M. & O. and C. & B. & Q. R. R.)
President—William H. Finley, Chicago, Ill.
Vice-President—Arthur W. Trenholm, St. Paul, Minn.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—Arthur B. Jones, Chicago, Ill.

TAXABLE VALUATION OF RAILROAD PROPERTY

General Counsel—James B. Sheean, Chicago, Ill.
Comptroller—Lewis A. Robinson, Chicago, Ill.
Tax Commissioner—Thomas A. Polleys, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY.

President—F. L. Eaton, Sioux City, Iowa.
Vice-President—Wm. Milchrist, Sioux City, Iowa.
Secretary—G. F. Silkmitter, Sioux City, Iowa.
General Superintendent—C. F. Morrison, Sioux City, Iowa.
Traffic Manager—W. H. Benn, Sioux City, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

President—R. C. Laird, Tabor, Iowa.
Vice-President—R. Weatherhead, Tabor, Iowa.
Secretary—A. S. Bloedel, Tabor, Iowa.
Treasurer—Ira McCormick, Tabor, Iowa.
General Manager—R. J. Mawhor, Tabor, Iowa.
Auditor—E. N. Stopper, Tabor, Iowa.

UNION PACIFIC RAILROAD CO.

President—Carl R. Gray, Omaha, Nebraska.
Vice-President—E. E. Calvin, New York City, N. Y.
Secretary—Thomas Price, New York, N. Y.
Treasurer—E. G. Smith, Omaha, Nebraska.
General Solicitor—N. H. Loomis, Omaha, Nebraska.
General Manager—W. M. Jeffers, Omaha, Nebraska.
Chief Engineer—R. L. Huntley, Omaha, Nebraska.
Auditor—H. A. Toland, Omaha, Nebraska.
Tax Commissioner—A. W. Scribner, Omaha, Nebraska.

WABASH RAILROAD.

President—J. E. Taussig, St. Louis, Missouri.
Vice-President, Secretary-Treasurer—J. C. Otteson, New York, N. Y.
General Solicitor—N. S. Brown, St. Louis, Missouri.
General Manager—S. E. Cotter, St. Louis, Missouri.
General Superintendent—T. J. Jones, St. Louis, Missouri.
Chief Engineer—A. O. Cunningham, St. Louis, Missouri.
General Auditor—R. E. Berger, St. Louis, Missouri.
Comptroller—J. W. Newell, St. Louis, Missouri.
Tax Commissioner—B. C. Winston, St. Louis, Missouri.
Superintendents of Iowa Divisions—W. W. Greenland, Moberly, Missouri;
 W. H. Eckard, Moberly, Missouri.

INTERURBAN RAILROAD OFFICERS

ALBIA LIGHT & RAILWAY CO.

President—J. Ross Lee, Davenport, Iowa.
Vice-President—Harold Phoenix, Davenport, Iowa.
Secretary-Treasurer—H. R. Bechtel, Davenport, Iowa.
Acting Manager—Bert C. Dunkin, Albia, Iowa.
Superintendent—P. E. Jeffers, Albia, Iowa.
Engineer—Joe Doyle, Albia, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY.

President—William G. Dows, Cedar Rapids, Iowa.
Vice-Presidents—Isaac B. Smith, John A. Reed, Cedar Rapids, Iowa.
Secretary—C. S. Woodward, Cedar Rapids, Iowa.
Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
General Manager—Sutherland C. Dows, Cedar Rapids, Iowa.
General Solicitor—John A. Reed, Cedar Rapids, Iowa.
Auditor—Carl B. Myers, Cedar Rapids, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY CO.

President—Glenn M. Averill, Cedar Rapids, Iowa.
Vice-President—Richard Schaddelee, Grand Rapids, Michigan.
Second Vice-President—B. J. Denman, Davenport, Iowa.
Secretary—E. C. Allen, Cedar Rapids, Iowa.
Treasurer—L. H. Heinke, Grand Rapids, Michigan.
General Solicitors—Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa.
General Manager—E. C. Allen, Cedar Rapids, Iowa.
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.
Superintendent Transportation—J. E. Kintz, Cedar Rapids, Iowa.

CHARLES CITY WESTERN RAILWAY CO.

President—E. M. Sherman, Charles City, Iowa.
Vice-President—F. E. Gates, Charles City, Iowa.
Secretary—C. H. Parr, Charles City, Iowa.
Treasurer—M. W. Ellis, Charles City, Iowa.
General Manager—J. F. Christiansen, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RAILWAY CO.

President—B. J. Denman, Davenport, Iowa.
Vice-President—J. G. Huntoon, Davenport, Iowa.
Secretary—H. E. Littig, Davenport, Iowa.
Treasurer—H. E. Weeks, Davenport, Iowa.

TAXABLE VALUATION OF RAILROAD PROPERTY

General Solicitor—Joe R. Lane, Davenport, Iowa.
General Manager—Clark G. Anderson, Davenport, Iowa.
General Superintendent—C. F. Dege, Davenport, Iowa.

DES MOINES CITY RAILWAY CO.

President—F. C. Chambers, Des Moines, Iowa.
Vice-Presidents—M. H. McLean, Chicago, Illinois; W. H. McHenry, Des Moines, Iowa.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
Asst. Treasurer—E. B. Blegghler, Des Moines, Iowa.
General Manager—F. C. Chambers, Des Moines, Iowa.
General Solicitor—W. H. McHenry, Des Moines, Iowa.
Superintendent Transportation—E. W. Miller, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.
Auditor—O. H. Bernd, Des Moines, Iowa.

FORT DODGE, DES MOINES & SOUTHERN RAILROAD CO.

President—C. H. Crooks, Boone, Iowa.
Secretary—F. M. Johnston, Boone, Iowa.
Treasurer—F. M. Johnston, Boone, Iowa.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—C. H. Crooks, Boone, Iowa.
Superintendent—C. M. Kelly, Boone, Iowa.
Chief Engineer—R. L. Cooper, Boone, Iowa.
Auditor—F. M. Johnston, Boone, Iowa.
Superintendent of Iowa Division—C. M. Kelly, Boone, Iowa.

INTER-URBAN RAILWAY CO.

President—F. C. Chambers, Des Moines, Iowa.
Vice-Presidents—M. H. MacLean, Chicago, Illinois; W. H. McHenry, Des Moines, Iowa; C. M. Cheney, Des Moines, Iowa.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
General Manager—C. M. Cheney, Des Moines, Iowa.
General Solicitor—W. H. McHenry, Des Moines, Iowa.
General Superintendent—C. T. Baker, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.
Auditor—O. H. Bernd, Des Moines, Iowa.

IOWA SOUTHERN UTILITIES COMPANY

President—David G. Fisher, Davenport, Iowa.
Vice-President—Ray Nyemaster, Davenport, Iowa.
Secretary—H. R. Bechtel, Davenport, Iowa.
Treasurer—E. F. Bulmahn, Centerville, Iowa.
General Manager—E. F. Bulmahn, Centerville, Iowa.
General Superintendent—H. W. Deminger, Centerville, Iowa.
Auditor—Edward L. Shutts, Centerville, Iowa.

MASON CITY & CLEAR LAKE RAILROAD CO.

President—R. Schaddelee, Grand Rapids, Michigan.
Vice-Presidents—W. E. Brice and C. H. McNider, Mason City, Iowa.
Secretary—F. J. Hanlon, Mason City, Iowa.
Treasurer—L. H. Heinke, Grand Rapids, Michigan.
General Solicitor—Earl Smith, Mason City, Iowa.
General Manager—F. J. Hanlon, Mason City, Iowa.
General Superintendent—J. H. Siesseger, Mason City, Iowa.
Auditor—F. E. Welis, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY CO.

President—W. B. McKinley, Champaign, Illinois.
Vice-President, Treasurer—Geo. M. Mattis, Champaign, Illinois.
Secretary—M. G. Linn, Des Moines, Iowa.
Comptroller—J. M. C. Horn, Champaign, Illinois.
Auditor—B. E. Bramble, Champaign, Illinois.

TAMA AND TOLEDO RAILROAD.

President—William G. Dows, Cedar Rapids, Iowa.
Vice-President—Isaac B. Smith, Cedar Rapids, Iowa.
Secretary-Treasurer—C. S. Woodward, Cedar Rapids, Iowa.
Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.
General Solicitor—John A. Reed, Cedar Rapids, Iowa.
General Manager—J. P. Walters, Toledo, Iowa.
Auditor—Carl B. Myers, Cedar Rapids, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY CO.

President—L. S. Cass, Waterloo, Iowa.
Vice-President—J. F. Cass, Waterloo, Iowa.
Secretary-Treasurer—W. H. Burk, Waterloo, Iowa.
General Counsel—C. E. Pickett, Waterloo, Iowa.
General Manager—C. D. Cass, Waterloo, Iowa.
Chief Engineer—T. E. Rust, Waterloo, Iowa.
Auditor—W. H. Burk, Waterloo, Iowa.

TAXABLE VALUATIONS FOR 1922.

Railroad property	\$78,721,622.00
Interurbans	2,104,796.00
Sleeping cars	502,288.00
Equipment companies	34,220.00
Transmission lines	1,497,823.00
Express property	326,326.00
Totals	\$83,187,075.00

TABLE NO. 1—INTERURBANS

Length of Interurban Lines January 1, 1923, and the Taxable Value Thereof

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Albia Light & Railway Co.	Monroe	8.94	8.94	\$ 3,000.00	\$ 26,820.00
Cedar Rapids & Iowa City Ry.	Johnson	18.22			
	Linn	26.27	44.49	5,000.00	222,450.00
Cedar Rapids & Marion City Ry.	Linn	21.940	21.940	8,500.00	186,490.00
Charles City Western Railway	Floyd	23.350	23.350	3,000.00	70,050.00
Clinton, Davenport, & Muscatine Ry.	Clinton	10.800			
	Muscatine	16.400			
	Scott	31.060	58.320	4,000.00	233,280.00
Des Moines & Central Iowa Ry. Co.	Dallas	21.200			
	Jasper	5.450			
	Polk	33.070	59.720	3,500.00	209,020.00
Des Moines City Railway Co.	Polk	3.910	3.910	4,000.00	15,640.00
Ft. Dodge, Des Moines & Southern Railroad	Boone	31.790			
	Calhoun	13.310			
	Greene	1.180			
	Hamilton	5.760			
	Polk	20.450			
	Story	19.320			
	Webster	57.310	149.120	4,000.00	596,480.00
Iowa Southern Utilities Co.	Annamoose	20.030			
	Monroe	10.830	30.860	3,000.00	92,580.00
Mason City and Clear Lake Railroad Co.	Cerro Gordo	16.060	16.060	4,000.00	64,240.00
Oskaloosa and Buxton Electric Railway	Mahaska	2.300	2.300	1,500.00	3,450.00
Tama and Toledo Railroad	Tama	3.497	3.497	1,500.00	5,245.50
Waterloo, Cedar Falls and Northern Railroad	Benton	9.960			
	Black Hawk	61.370			
	Bremer	10.530			
	Buchanan	5.730			
	Linn	20.710	108.300	3,500.00	379,050.00
Totals			530.807		\$ 2,104,795.50

TABLE NO. 2—RAILROADS

Length of Railroads January 1, 1923, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Atchison, Topeka & Santa Fe Railway	Lee	19.89	19.89	\$ 28,600.00	\$ 568,854.00
Account sleeping cars				369.75	7,175.30
Atlantic Northern Railway			17.07	1,625.00	27,738.75
	Audubon	6.70			
	Cass	7.33			
	Shelby	3.04	17.07		
Chicago, Burlington & Quincy Railway			1,365.602	9,000.00	12,290,418.00
Account sleeping cars				47.85	65,344.10
Main Line	Adams	25.932			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.586			
	Lucas	26.853			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	26.723	273.569		
Ft. Madison Branch	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch	Marion	39.204			
	Polk	10.135			
	Monroe	10.772			
	Warren	7.606	67.807		
Charlton, D. M. & Southern Branch	Lucas	9.051			
	Warren	21.439	30.490		
Charlton Branch	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch	Decatur	25.639			
	Ringgold	28.642	54.281		
Creston Branch	Adams	3.930			
	Taylor	28.008			
	Union	10.742	42.680		
Creston & Northern Branch	Adair	18.414			
	Union	7.922	26.336		
Western Iowa Railroad	Adair	10.270			
	Cass	10.005	20.265		
Nebraska City Branch	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209		
Red Oak and Atlantic Branch	Cass	3.557			
	Montgomery	12.439			
	Pottaw't'mie	1.966	17.992		
Neb. City, Sidney & Northeast	Fremont	12.139			
	Mills	8.918	21.057		
Hastings & Avoca Branch	Pottaw't'mie	5.244			
	Mills	10.483	15.727		
C. B. & Northern R. R.	Dubuque	.532	.532		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Burlington & Western Ry.	Henry..... Jefferson..... Keokuk..... Mahaska..... Marion..... Washington.....	10.679 17.784 13.443 26.746 .803 13.875	83.330		
Burlington & Northwestern Ry.	Des Moines..... Henry..... Louisa..... Washington.....	12.996 9.520 3.148 13.014	38.678		
Des Moines & Kansas City R. R.	Clarke..... Decatur..... Madison..... Polk..... Warren.....	20.598 26.636 12.379 7.428 27.357	94.398		
St. Louis, Keokuk & Northwestern	Henry..... Lee.....	14.250 36.750	51.000		
Keokuk & St. Paul Ry.	Des Moines..... Lee.....	8.980 33.346	42.326		
Keokuk & Western R. R.	Appanoose..... Decatur..... Wayne.....	29.200 14.180 29.880	73.240		
Humeston & Shenandoah R.R.	Decatur..... Page..... Ringgold..... Taylor.....	14.350 27.130 27.268 27.00	95.748		
Chicago, Burlington & Kansas City	Appanoose..... Davis..... Lee..... Van Buren.....	17.970 15.450 16.800 27.330	77.610		
Kansas City, St. Joe and Council Bluffs	Fremont..... Mills..... Pottaw'tt'mie.....	29.783 17.963 8.280	56.026		
Clarinda, College Springs & Southwestern	Page.....	17.768	17.768		
Brownsville & Nodaway Valley	Montgomery..... Page.....	2.418 22.810	25.228		
Tarkio Valley R. R.	Page.....	2.174	2.174		
Iowa & St. Louis R. R.	Appanoose.....	5.430	5.430		
Chicago Great Western Ry. Account sleeping cars			769.176	\$7,250.00	\$ 5,576,526.00
Main Line	Bremers..... Buchanan..... Chickasaw..... Delaware..... Dubuque..... Fayette..... Howard..... Mitchell.....	6.008 11.374 25.526 25.624 31.204 19.841 13.630 9.886	142.493	83.60	64,303.10
Southern Branch	Black Hawk..... Buchanan..... Fayette..... Grundy..... Jasper..... Madison..... Marshall..... Polk..... Ringgold..... Tama..... Taylor..... Union..... Warren.....	30.357 2.809 6.991 7.922 19.022 19.466 31.818 29.032 23.809 12.626 5.779 22.506 15.787	228.194		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Cedar Falls Branch	Black Hawk.....	7.526	7.526		
Waverly Branch	Bremer.....	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun..... Carroll..... Cerro Gordo..... Crawford..... Franklin..... Harrison..... Mitchell..... Pottaw'tt'mie..... Shelby..... Webster..... Worth..... Wright.....	18.568 35.226 31.484 1.872 5.535 1.949 5.305 28.373 32.814 27.731 16.667 33.426	233.940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer..... Butler..... Fayette..... Franklin..... Wright.....	25.398 27.743 7.349 24.144 12.262	96.896		
M. C. & Ft. D.—Lehigh Branch	Webster.....	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard..... Mitchell.....	1.511 20.994	22.505		
Chicago, Milwaukee & St. Paul Ry. Account sleeping cars			1,855.30	\$8,150.00	\$15,120,005.00
Iowa Division	Benton..... Boone..... Carroll..... Clinton..... Crawford..... Dallas..... Guthrie..... Harrison..... Jackson..... Jones..... Linn..... Marshall..... Pottaw'tt'mie..... Shelby..... Story..... Tama.....	24.080 9.920 23.820 35.310 12.990 20.510 19.560 7.010 12.920 25.470 25.800 24.990 26.590 24.070 24.660 26.410	344.110		
Green Island Branch	Clinton..... Jackson.....	.760 12.140	12.900		
Kansas City Division	Appanoose..... Benton..... Iowa..... Keokuk..... Linn..... Monroe..... Wapello..... Wayne.....	22.329 1.780 32.600 30.700 17.370 10.470 28.660 14.960	158.860		
Sioux City Branch	Crawford..... Monona..... Woodbury.....	31.160 27.530 31.960	90.650		
Dubuque Division	Allamakee..... Clayton..... Dubuque..... Jackson.....	36.110 26.220 32.850 31.130	136.310		
Cascade Branch	Dubuque..... Jackson.....	19.600 16.120	35.720		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Volga Branch	Clayton.....	42.010			
	Fayette.....	16.240	58.250		
Waukon Branch	Allamakee.....	22.850	22.850		
Davenport & Northwestern Division	Cedar.....	3.960			
	Clayton.....	12.170			
	Clinton.....	12.380			
	Delaware.....	28.990			
	Fayette.....	37.020			
	Jones.....	27.570			
	Scott.....	25.250			
	Winnebago.....	2.470	149.720		
Dubuque & Southwestern Division	Delaware.....	7.950			
	Dubuque.....	7.720			
	Jones.....	19.740			
	Linn.....	8.120	43.570		
Maquoketa Branch	Clinton.....	21.500			
	Jackson.....	2.360			
	Scott.....	7.800	32.100		
Clinton Branch	Clinton.....	10.580	10.580		
Iowa & Minnesota Division.....	Howard.....	24.520			
	Winnebago.....	17.230	41.750		
Decorah Branch	Winnebago.....	9.510	9.510		
Austin Branch	Cerro Gordo.....	9.140			
	Mitchell.....	7.760			
	Worth.....	11.280	28.180		
Iowa & Dakota Division.....	Allamakee.....	4.020			
	Cerro Gordo.....	24.220			
	Chickasaw.....	26.330			
	Clay.....	24.310			
	Clayton.....	22.680			
	Floyd.....	24.630			
	Hancock.....	24.150			
	Kossuth.....	24.350			
	Lyon.....	9.420			
	O'Brien.....	24.020			
	Palo Alto.....	24.340			
	Sioux.....	29.080			
	Winnebago.....	29.750	291.400		
Elkader Branch	Clayton.....	19.180	19.180		
Spirit Lake Branch.....	Clay.....	8.110			
	Dickinson.....	12.330	20.440		
Sioux City & Dakota Division	Lyon.....	3.040			
	Plymouth.....	15.000			
	Sioux.....	16.870			
	Woodbury.....	5.620	40.540		
Des Moines Division—Main Line	Boona Vista.....	14.920			
	Calhoun.....	29.390			
	Clay.....	19.500			
	Dallas.....	26.710			
	Greene.....	27.300			
	Guthrie.....	16.990			
	Pocahontas.....	11.010			
	Polk.....	10.570	156.450		
Des Moines Div.—Boone Line.....	Boone.....	15.400			
	Dallas.....	9.620			
	Polk.....	10.010	35.030		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Des Moines Div.—Storm Lake Branch	Boona Vista.....	7.850			
	Calhoun.....	11.730			
	Sac.....	19.150	38.730		
Moscatine Line	Jefferson.....	4.020			
	Keokuk.....	9.380			
	Louisia.....	6.110			
	Muscatine.....	16.720			
	Scott.....	1.940			
	Wapello.....	13.870			
	Washington.....	26.200	78.250		
Chicago & North-Western Ry. Arcruit sleeping cars.....			1,620.500	\$ 9,500.00	\$15,355,055.00
				112.50	182,216.40
Chicago & North-Western Ry.	Benton.....	24.840			
	Boone.....	24.800			
	Carroll.....	25.410			
	Cedar.....	24.980			
	Clinton.....	40.170			
	Crawford.....	31.000			
	Greene.....	24.190			
	Harrison.....	30.320			
	Linn.....	34.270			
	Marshall.....	25.940			
	Pottawattomie.....	19.000			
	Story.....	24.320			
	Tama.....	25.340	355.210		
Iowa Midland Branch.....	Clinton.....	33.400			
	Jackson.....	14.000			
	Jones.....	22.680	70.080		
Stanwood & Tipton Branch.....	Cedar.....	8.500	8.500		
Ottumwa, Cedar Falls & St. Paul Branch	Benton.....	2.470			
	Keokuk.....	16.800			
	Mahaska.....	13.900			
	Poweshiek.....	27.230			
	Tama.....	.110	60.360		
Molingona Branch	Boone.....	19.000	19.000		
Southern Iowa Branch.....	Mahaska.....	19.150			
	Monroe.....	2.930	22.180		
Maple River Branch.....	Carroll.....	9.340			
	Ida.....	38.190			
	Monona.....	24.320			
	Plymouth.....	7.900			
	Sac.....	54.020			
	Woodbury.....	45.210	179.040		
Boyer Valley Branch.....	Crawford.....	17.940			
	Sac.....	6.830	24.770		
Soklier River Branch	Crawford.....	38.440			
	Harrison.....	13.120			
	Monona.....	19.750	61.310		
Fox Lake Branch.....	Emmet.....	18.780			
	Kossuth.....	11.750			
	Palo Alto.....	2.740	33.270		
Iowa Ry Coal & Mfg. Co.....	Boone.....	3.250	3.250		
Des Moines & Minneapolis Branch	Polk.....	24.160			
	Hamilton.....	7.450			
	Story.....	25.730	57.340		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Iowa-Southwestern Branch	Audubon.....	11.650	57.630		
	Carroll.....	25.430			
	Crawford.....	1.830			
	Shelby.....	18.720			
Iowa-Minnesota & North-western Branch	Benton.....	.430	140.840		
	Black Hawk.....	6.270			
	Butler.....	31.110			
	Cerro Gordo.....	29.010			
	Floyd.....	.020			
	Grundy.....	18.470			
	Tama.....	30.310			
	Winnebago.....	11.440			
	Worth.....	13.780			
Sioux City & Pacific Branch	Harrison.....	32.400	80.470		
	Monona.....	25.750			
	Woodbury.....	22.320			
Alden Branch	Hardin.....	26.400	26.400		
Toledo & Northwestern Branch	Buena Vista.....	23.770	385.570		
	Calhoun.....	23.840			
	Clay.....	5.700			
	Grundy.....	12.790			
	Hamilton.....	45.580			
	Humboldt.....	35.140			
	Hardin.....	24.810			
	Kossuth.....	46.510			
	O'Brien.....	25.300			
	Pocahontas.....	24.180			
	Sac.....	8.570			
	Sioux.....	37.430			
	Tama.....	22.140			
	Webster.....	25.960			
	Wright.....	23.850			
Iowa Southern Branch	Monroe.....	13.770	13.770		
Hawarden Branch	Plymouth.....	20.520	28.150		
	Sioux.....	7.630			
Hawarden Branch (on C., St. P., M. & O. tracks)	Woodbury.....	1.500	1.500		
Chicago, Rock Island & Pacific Ry.			2,202.335	\$7,000.00	\$16,737,746.00
Account sleeping cars				52.30	115,182.10
Iowa Division	Adair.....	8.520	318.370		
	Cass.....	27.040			
	Cedar.....	6.890			
	Dallas.....	17.540			
	Guthrie.....	19.300			
	Iowa.....	25.250			
	Jasper.....	34.380			
	Johnson.....	27.200			
	Madison.....	8.500			
	Muscatine.....	24.850			
	Polk.....	27.730			
	Pottaw'tt'mie.....	45.290			
	Poweshiek.....	25.090			
	Scott.....	13.770			
	Shelby.....	6.420			
Southwestern Division	Appanoose.....	20.890	192.590		
	Davis.....	22.800			
	Jefferson.....	26.370			
	Louisa.....	18.990			
	Muscatine.....	22.770			
	Scott.....	12.100			
	Wapello.....	7.730			
	Washington.....	24.100			
	Wayne.....	27.760			

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Oskaloosa Division	Keokuk.....	25.790	79.430		
	Mahaska.....	26.870			
	Marion.....	12.520			
	Washington.....	14.250			
Wilton Branch	Muscatine.....	11.970	11.970		
Newton & Monroe Branch	Jasper.....	17.020	17.020		
Des Moines, Indianola & Winterset Branch	Madison.....	12.900	47.080		
	Polk.....	7.690			
	Warren.....	26.520			
Guthrie Center Branch	Guthrie.....	14.510	14.510		
Audubon Branch	Audubon.....	16.340	25.230		
	Cass.....	8.890			
Griswold Branch	Cass.....	14.240	14.240		
Harlan Branch	Pottaw'tt'mie.....	1.160	11.890		
	Shelby.....	10.730			
Carson Branch	Pottaw'tt'mie.....	17.730	17.730		
Keosauqua Branch	Van Buren.....	4.500	4.500		
Gowrie & Northwestern Ry.	Buena Vista.....	4.000	109.720		
	Calhoun.....	16.390			
	Clay.....	25.970			
	O'Brien.....	13.220			
	Osceola.....	12.330			
	Pocahontas.....	29.400			
	Webster.....	7.410			
Des Moines Valley Div.—Keokuk & Des Moines	Davis.....	.860			
	Jasper.....	17.520			
	Lee.....	27.180	162.320		
	Mahaska.....	21.350			
	Marion.....	14.650			
	Polk.....	17.140			
	Van Buren.....	33.650			
	Wapello.....	29.970			
Cedar Rapids-Minnesota Div.	Benton.....	23.010	228.680		
	Black Hawk.....	32.730			
	Bremer.....	4.190			
	Butler.....	21.060			
	Cedar.....	8.940			
	Cerro Gordo.....	10.610			
	Des Moines.....	21.180			
	Floyd.....	20.380			
	Johnson.....	16.050			
	Linn.....	21.670			
	Louisa.....	23.150			
	Muscatine.....	18.910			
	Worth.....	6.800			
Muscatine Division	Johnson.....	7.000	30.580		
	Muscatine.....	19.210			
	Washington.....	4.310			
Milwaukee Division	Allamakee.....	1.720	94.150		
	Buchanan.....	25.830			
	Fayette.....	44.450			
	Linn.....	21.090			
	Winnebago.....	1.060			
Pacific Division	Benton.....	14.750	74.320		
	Grundy.....	26.240			
	Tama.....	18.170			
	Hardin.....	15.170			

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Iowa City & Western Branch	Johnson..... Keokuk..... Mahaska..... Poweshiek..... Washington.....	10.300 31.360 4.370 6.500 21.010	73.630		
Dakota Division—Cedar Rapids, Iowa Falls & Northwestern	Dickinson..... Emmet..... Franklin..... Hancock..... Hardin..... Humboldt..... Kossuth..... Lyon..... Osceola..... Palo Alto..... Winnebago..... Wright.....	29.820 16.200 12.430 24.660 2.720 24.900 19.270 37.820 26.290 27.290 21.290 45.040	278.820		
Cedar Rapids & Clinton Branch	Cedar..... Clinton..... Johnson..... Scott.....	26.130 14.500 13.150 25.640	78.420		
Chicago, Decorah & Minnesota Branch	Fayette..... Winnebago.....	.310 22.940	23.250		
Davenport, Iowa & Dakota Branch	Cedar..... Muscatine..... Scott.....	9.150 7.120 13.650	29.920		
Waverly Short Line	Bremer.....	5.680	5.680		
Lakota Division	Emmet..... Kossuth..... Winnebago.....	20.020 25.820 4.920	50.760		
Garner Division	Hancock..... Kossuth.....	21.000 3.610	24.700		
St. Paul & Kansas City Short Line (C., R. I. & P., lessee)	Cerro Gordo..... Franklin..... Hardin..... Lucas..... Marion..... Polk..... Story..... Warren..... Wayne.....	15.856 25.108 27.234 20.310 16.370 21.304 28.613 13.360 14.660	182.815		
Chicago, St. Paul, Minneapolis & Omaha Ry.			74.300	\$14,000.00	\$1,040,200.00
Account sleeping cars				117.00	8,693.10
Main Line	O'Brien..... Osceola..... Plymouth..... Sioux..... Woodbury.....	6.610 17.980 9.480 22.090 .700	56.860		
Rock River Branch	Lyon.....	17.440	17.440		
Colfax Northern Ry.	Jasper.....	6.903	6.903	2,000.00	13,806.00
Davenport, Rock Island & Northern Ry.			33.910	7,000.00	237,370.00
Account sleeping cars	Clinton..... Scott.....	9.120 24.790	33.910	23.60	800.30
Des Moines Terminal Ry.	Polk.....	.930	.930	40,322.58	37,409.99
Des Moines Union Ry.	Polk.....	4.225	4.225	113,600.00	479,960.00
Account sleeping cars				89.50	378.15

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Dubuque & Sioux City Ry.			716.990	\$7,625.00	\$5,467,048.75
Account sleeping cars				44.05	31,583.40
Main Line	Black Hawk..... Buchanan..... Buena Vista..... Butler..... Calhoun..... Cherokee..... Delaware..... Dubuque..... Franklin..... Hamilton..... Hardin..... Pocahontas..... Plymouth..... Webster..... Woodbury.....	27.580 24.560 25.400 24.950 14.870 29.800 24.460 30.420 1.100 22.600 23.750 9.770 34.870 27.340 6.120	327.590		
Omaha District	Calhoun..... Crawford..... Harrison..... Pottaw't'mie..... Sac..... Webster.....	25.840 33.170 29.420 19.720 18.960 5.970	133.080		
Cedar Rapids Branch	Delaware..... Linn.....	14.070 27.780	41.850		
Mona Branch	Black Hawk..... Bremer..... Chickasaw..... Floyd..... Mitchell.....	7.500 19.440 7.010 19.180 22.720	75.940		
Stacyville Branch	Mitchell.....	7.930	7.930		
Onawa Branch	Cherokee..... Ida..... Monona..... Woodbury.....	16.010 2.220 16.320 25.940	60.490		
Sioux Falls Branch	Cherokee..... Lyon..... O'Brien..... Sioux.....	11.400 24.260 27.370 7.080	70.110		
Dunleith & Dubuque Bridge Co.	Dubuque.....	1.010	1.010	10,000.00	10,100.00
Great Northern Ry.			77.860	7,500.00	583,950.00
	Lyon..... Plymouth..... Sioux..... Woodbury.....	18.420 25.290 27.300 6.850	77.860		
Iowa Transfer Ry.	Polk.....	.210	.210	48,000.00	10,080.00
Manchester & Oneida Ry.	Delaware.....	8.028	8.028	1,500.00	12,042.00
Minneapolis & St. Louis Ry.			799.620	4,500.00	3,598,290.00
Account sleeping cars				14.05	11,234.65
Minnesota, Iowa State Line to Angus	Boone..... Hancock..... Humboldt..... Kossuth..... Webster..... Winnebago..... Worth.....	24.770 25.660 23.450 7.820 35.280 20.990 .340	138.31		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Minnesota, Iowa State Line to Storm Lake	Buena Vista..... Clay..... Dickinson..... Emmet.....	20.130 26.560 7.920 18.940	73.550		
Des Moines to Ruthven and Ft. Dodge	Boone..... Dallas..... Greene..... Humboldt..... Palo Alto..... Pocahontas..... Polk..... Webster.....	2.980 26.970 23.050 6.350 20.900 16.730 9.050 31.850	137.880		
Northwood to Albia	Cerro Gordo..... Franklin..... Hardin..... Jasper..... Mahaska..... Marshall..... Monroe..... Poweshiek..... Wapello..... Worth.....	24.350 27.230 28.770 3.960 25.250 29.870 13.580 22.910 .010 13.590	189.550		
Oskaloosa to Mississippi River	Henry..... Jefferson..... Keokuk..... Louisa..... Mahaska..... Washington.....	19.180 1.790 26.350 22.020 14.440 11.690	95.470		
Hampton to Algona	Franklin..... Hancock..... Kossuth..... Wright.....	15.770 13.090 14.500 15.540	58.900		
Minerva Jct. to Story City	Marshall..... Story.....	15.250 19.530	34.780		
Newburg to State Center	Jasper..... Marshall.....	6.000 20.660	26.660		
New Sharon to Newton	Jasper..... Mahaska..... Poweshiek.....	20.810 7.380 .080	28.270		
Lynnville Jct. to Lynnville	Jasper.....	2.550	2.550		
G. & M. Jct. to Montezuma	Poweshiek.....	13.640	13.640		
Missouri Iron Co. R. R. Switch	Allamakee.....	3.140	3.140	\$1,500.00	\$ 4,710.00
Muscataine, Burlington & So. R. R.	Des Moines..... Louisa..... Muscataine.....	16.750 23.300 7.720	47.770	2,000.00	95,540.00
Omaha Bridge & Terminal Ry. Account sleeping cars	Pottaw'tt'mie.....	.500	.500	14,000.00 18.00	7,000.00 9.00
Sioux City Bridge Co.	Woodbury.....	.789	.789	8,000.00	6,312.00
Sioux City Terminal Ry.	Woodbury.....	2.050	2.050	10,000.00	20,500.00
Tabor & Northern Ry.	Mills.....	8.790	8.790	1,500.00	13,185.00

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value per Mile	Aggregate Taxable Value
Union Pacific Ry. Account sleeping cars	Pottaw'tt'mie.....	2.060	3.780	93,250.00 485.80	\$ 352,485.00 1,836.32
Union Avenue Line	Pottaw'tt'mie.....	1.720	3.780		
Wabash Ry. Account sleeping cars	Appanoose..... Davis..... Wapello.....	7.271 26.257 9.484	202.792	5,000.00 24.15	1,013,960.00 4,897.40
Omaha & St. Louis Line	Fremont..... Mills..... Page..... Pottaw'tt'mie.....	8.740 25.060 19.840 11.230	65.770		
Des Moines & St. Louis Line	Appanoose..... Marion..... Monroe..... Polk.....	17.900 39.100 21.890 15.120	94.010		
Totals, Railroads		9,843.560			\$78,721,621.50
Sleeping Cars					502,287.70
					\$79,223,909.20

Note.—In the case of the Chicago and Great Western Railroad Co. 12%, and of the Chicago and Rock Island Railroad Co. 8% of the valuation, as fixed by the Executive Council of Iowa, was stayed by the Federal Court pending the determination of suits instituted by said companies.

TABLE NO. 3—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ending December 31, 1922.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Atchison, Topeka & Santa Fe Railway	19.890	\$260.75	\$ 7,175.30
Chicago, Burlington & Quincy Railroad	1,365.602	47.85	65,344.10
Chicago Great Western Railway	769.176	83.60	64,303.10
Chicago, Milwaukee & St. Paul Railway	1,855.300	4.60	8,534.38
Chicago & Northwestern Railway	1,620.590	112.50	182,316.38
Chicago, Rock Island & Pacific Railway	2,202.335	52.30	115,182.12
Chicago, St. Paul, Minneapolis & Omaha Railway	74.300	117.00	8,693.10
Davenport, Rock Island & Northwestern Railway	33.910	23.60	800.28
Des Moines Union Railway	4.225	89.50	378.14
Dubuque & Sioux City Railroad	716.990	44.05	31,583.40
Minneapolis & St. Louis Railway	799.620	14.05	11,234.65
Omaha Bridge & Terminal Railway	.500	18.00	9.00
Union Pacific Railway	3.780	485.80	1,836.32
Wabash Railroad	202.792	24.15	4,897.40
Totals	9,669.010		\$502,287.67

TABLE NO. 4—ASSESSMENT BY COUNTIES

Length and Taxable Value of Railroads and Interurbans, by Counties, Including Sleeping Cars.

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Adair	37.204		\$ 324,726.125
C., B. & Q.—Creston & Northern	18.414	\$ 9,047.85	\$ 166,607.109
C., B. & Q.—Western Iowa	10.270	9,047.85	92,921.419
C., R. I. & P.—Iowa Division	8.520	7,652.30	65,197.506
Adams	29.802		\$ 270,186.896
C., B. & Q. R. R.	25.932	\$ 9,047.85	\$ 234,628.846
C., B. & Q.—Creston Branch	3.930	9,047.85	35,558.050
Allamakee	67.840		\$ 531,448.664
C., M. & St. P.—Dubuque Division	36.110	\$ 8,154.60	\$ 294,462.696
C., M. & St. P.—Iowa & Dakota	4.020	8,154.60	32,781.492
C., M. & St. P.—Waukon Branch	22.850	8,154.60	186,532.610
C., R. I. & P.—Milwaukee Division	1.720	7,652.30	13,161.956
Missouri Iron Co.	3.140	1,500.00	4,710.000
Appanoose	150.011		\$ 1,073,207.708
C., B. & Q.—K. & W.	29.200	\$ 9,047.85	\$ 264,197.220
C., B. & Q.—C. B. & K. C.	17.070	9,047.85	162,589.864
C., B. & Q.—Iowa & St. L.	5.430	9,047.85	49,129.825
C., M. & St. P.—K. O. Branch	22.320	8,154.60	182,010.672
C., R. I. & P.—Southwestern Division	29.800	7,652.30	228,727.247
Wabash—Main Line	7.271	5,024.15	36,530.594
Wabash—D. M. & St. L.	17.900	5,024.15	89,932.285
Iowa Southern Utilities	20.030	3,000.00	60,000.000
Audubon	34.600		\$ 247,911.707
Atlantic Northern	6.700	\$ 1,625.00	\$ 10,887.500
C. & N. W.—Iowa & S. W. Branch	11.650	9,612.50	111,985.625
C., R. I. & P.—Audubon Branch	16.340	7,652.30	125,038.582
Benton	101.320		\$ 801,339.554
C., M. & St. P.—Iowa Division	24.080	\$ 8,154.60	\$ 196,362.768
C., M. & St. P.—Kansas City	1.780	8,154.60	14,515.188
C. & N. W.—Main Line	24.840	9,612.50	238,774.500
C. & N. W.—Ottumwa, Cedar Falls & St. Paul	2.470	9,612.50	23,742.875
C. & N. W.—Iowa, Minn. & N. W.	4.430	9,612.50	42,337.375
C., R. I. & P.—Minnesota	23.010	7,652.30	176,079.423
C., R. I. & P.—Pacific Division	14.750	7,652.30	112,871.425
Waterloo, C. F. & Northern	9.960	3,500.00	34,800.000
Black Hawk	173.423		\$ 1,073,064.411
C. G. W.—Southern Division	30.357	\$ 7,333.60	\$ 222,626.095
C. G. W.—Cedar Falls Branch	7.526	7,333.60	55,192.673
C. & N. W.—Iowa, Minn. & N. W.	6.270	9,612.50	60,270.375
C., R. I. & P.—Minnesota Division	32.730	7,652.30	250,459.779
Dubuque & Sioux City Ry.	27.580	7,660.05	211,512.899
Dubuque & Sioux City—Mona Branch	7.590	7,660.05	58,208.089
Waterloo, Cedar Falls & Northern	61.370	3,500.00	214,795.000
Boone	122.910		\$ 824,654.984
C., M. & St. P.—Iowa Division	9.920	\$ 8,154.60	\$ 80,893.632
C., M. & St. P.—D. M. Div., Boone Line	15.400	8,154.60	125,580.840
C. & N. W.—Main Line	24.800	9,612.50	238,320.000
C. & N. W.—Molingona Branch	10.000	9,612.50	96,125.000
C. & N. W.—Ia. Ry., Coal & Mfg. Co. Br.	3.250	9,612.50	31,240.625
M. & St. L. Ry.—Main Line	24.770	4,514.05	111,813.018
M. & St. L. Ry.—D. M. & Ft. Dodge	2.980	4,514.05	13,451.869
Ft. D., D. M. & Southern	31.790	4,000.00	127,160.000

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Bremer	93.117		\$ 652,181.740
C. G. W.—Main Line	6.008	\$ 7,333.60	\$ 44,060.268
C. G. W.—Waverly Branch	21.871	7,333.60	160,393.165
C. G. W.—O. & C. Branch	25.398	7,333.60	186,258.772
C., R. I. & P.—Minnesota Division	4.190	7,652.30	32,063.137
C., R. I. & P.—Waverly Short Line	5.680	7,652.30	43,465.064
Dubuque & Sioux City—Mona Branch	19.440	7,660.05	149,086.332
Waterloo, Cedar Falls & Northern	10.530	3,500.00	36,855.000
Buchanan	70.393		\$ 510,738.249
C. G. W.—Main Line	11.374	\$ 7,333.60	\$ 83,412.366
C. G. W.—Southern Division	2.899	7,333.60	21,260.106
C., R. I. & P.—Milwaukee Division	25.830	7,652.30	197,658.909
Dubuque & Sioux City	24.560	7,660.05	188,351.868
Waterloo, Cedar Falls & Northern	5.730	3,500.00	20,055.000
Buena Vista	96.070		\$ 730,440.263
C., M. & St. P.—Des Moines Div.	14.020	\$ 8,154.60	\$ 121,666.632
C., M. & St. P.—D. M. Div., Storm Lake Br.	7.850	8,154.60	64,013.610
C. & N. W.—Toledo & N. W.	23.770	9,612.50	228,489.125
C., R. I. & P.—Gowrie & N. W.	4.000	7,652.30	30,609.200
Dubuque & Sioux City Ry.	25.400	7,660.05	194,793.870
M. & St. L.—Southwestern Division	20.130	4,514.05	90,867.826
Butler	104.863		\$ 855,001.175
C. G. W.—Oelwein & Clarion Branch	27.743	\$ 7,333.60	\$ 203,456.064
C. & N. W.—Iowa, Minn. & N. W.	31.110	9,612.50	299,044.875
C., R. I. & P.—Minnesota Division	21.000	7,652.30	161,157.438
Dubuque & Sioux City Ry.	24.060	7,660.05	191,342.797
Calhoun	153.038		\$ 1,191,517.659
C. G. W.—M. C. & Ft. D.—West Div.	18.568	\$ 7,333.60	\$ 136,170.284
C., M. & St. P.—Des Moines	29.390	8,154.60	239,663.604
C., M. & St. P.—D. M. & Storm Lake Div.	11.780	8,154.60	95,653.458
C. & N. W.—Toledo & N. W.	23.840	9,612.50	229,162.000
C., R. I. & P.—Gowrie & N. W.	16.390	7,652.30	125,421.197
Dubuque & Sioux City	14.870	7,660.05	114,038.773
Dubuque & Sioux City—Omaha Division	25.840	7,660.05	198,168.252
Ft. D., D. M. & Southern	13.310	4,000.00	53,240.000
Carroll	119.226		\$ 1,031,056.215
C. G. W.—M. C. & Ft. D.—Main Line	35.226	\$ 7,333.60	\$ 258,333.393
C., M. & St. P.—Iowa Division	23.820	8,154.60	194,242.572
C. & N. W.—Main Line	25.410	9,612.50	244,253.625
C. & N. W.—Maple River	9.340	9,612.50	89,780.750
C. & N. W.—Iowa & S. W.	25.430	9,612.50	244,445.875
Cass	71.152		\$ 519,348.389
Atlantic Northern	7.330	\$ 1,625.00	\$ 11,911.250
C., B. & Q.—Western Iowa	10.095	9,047.85	91,338.045
C., B. & Q.—R. O. & A.	3.557	9,047.85	32,183.202
C., R. I. & P.—Iowa Division	27.040	7,652.30	206,918.192
C., R. I. & P.—Audubon	8.800	7,652.30	68,028.947
C., R. I. & P.—Griswold	14.240	7,652.30	108,968.752
Cedar	88.550		\$ 745,227.769
C., M. & St. P.—Davenport & N. W.	3.960	\$ 8,154.60	\$ 32,292.216
C. & N. W.—Main Line	24.980	9,612.50	240,120.250
C. & N. W.—Stanwood & Tipton Branch	8.500	9,612.50	81,706.250
C., R. I. & P.—Iowa Division	6.890	7,652.30	52,724.347
C., R. I. & P.—Minnesota Division	8.940	7,652.30	68,411.562
C., R. I. & P.—C. R. & Clinton	26.130	7,652.30	199,954.599
C., R. I. & P.—Davenport, Iowa & Dakota	9.150	7,652.30	70,018.545

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Cerro Gordo	160.730		\$ 1,158,470.032
C. G. W.—M. O. & Ft. D.—Main Line	31.484	\$ 7,333.60	\$ 230,801.062
C., M. & St. P.—Iowa & Dakota	24.220	8,154.60	197,504.412
C., M. & St. P.—Austin Branch	9.140	8,154.60	74,533.044
C. & N. W.—Iowa, Minn. & N. W.	29.010	9,612.50	278,858.625
C., R. I. & P.—Minnesota	10.610	7,652.30	81,190.903
C., R. I. & P.—St. P. & K. C.	15.856	7,652.30	121,334.868
M. & St. L.—Eastern Division	24.350	4,514.05	109,917.117
Mason City & Clear Lake Ry.	16.060	4,000.00	64,240.000
Cherokee	57.210		\$ 438,746.350
Dubuque & Sioux City Ry.	29.800	\$ 7,660.05	\$ 228,537.600
Dubuque & Sioux City—Onawa Branch	16.010	7,660.05	122,781.400
Dubuque & Sioux City—Sioux Falls Branch	11.400	7,660.05	87,427.170
Chickasaw	58.566		\$ 455,668.132
Chicago Great Western—Northern Division	25.526	\$ 7,333.60	\$ 187,197.473
C., M. & St. P.—Iowa & Dakota	26.330	8,154.60	214,710.618
Dubuque & Sioux City—Mona Branch	7.010	7,660.05	53,760.040
Clarke	46.420		\$ 420,001.197
C., B. & Q. R. R.	25.822	\$ 9,047.85	\$ 233,633.582
C., B. & Q.—D. M. & K. C.	20.508	9,047.85	186,367.614
Clay	110.150		\$ 796,801.481
C., M. & St. P.—Iowa & Dakota	24.310	\$ 8,154.60	\$ 198,238.324
C., M. & St. P.—Spirit Lake	8.110	8,154.60	66,133.806
C., M. & St. P.—Des Moines	19.500	8,154.60	159,014.700
C. & N. W.—Toledo & N. W.	5.700	9,612.50	54,701.250
C., R. I. & P.—Gowrie & N. W.	25.970	7,652.30	198,730.231
M. & St. L.—Southwestern Division	26.560	4,514.05	119,803.168
Clayton	132.260		\$ 1,078,527.396
C., M. & St. P.—Dubuque Division	36.220	\$ 8,154.60	\$ 296,359.612
C., M. & St. P.—Volga Division	42.010	8,154.60	342,574.746
C., M. & St. P.—Iowa Dakota Branch	22.680	8,154.60	184,946.328
C., M. & St. P.—Elkader Branch	19.180	8,154.60	156,405.228
C., M. & St. P.—Dav. & N. W.	12.170	8,154.60	99,241.482
Clinton	188.480		\$ 1,581,519.685
C., M. & St. P.—Iowa Division	35.310	\$ 8,154.60	\$ 287,938.926
C., M. & St. P.—Dav. & N. W.	12.280	8,154.60	100,128.488
C., M. & St. P.—Maquoketa Branch	21.500	8,154.60	175,323.900
C., M. & St. P.—Clinton Branch	10.580	8,154.60	86,275.668
C., M. & St. P.—Green Island	7.760	8,154.60	6,197.466
C. & N. W.—Main Line	40.170	9,612.50	386,134.125
C. & N. W.—Iowa Midland Branch	33.400	9,612.50	321,057.500
C., R. I. & P.—C. R. & Clinton	14.500	7,652.30	110,958.350
Davenport, R. I. & North Western	9.120	7,023.60	64,055.232
Clinton, Davenport & Muscatine	10.860	4,000.00	43,440.000
Crawford	159.002		\$ 1,305,310.102
C. G. W.—M. O. & Ft. D.—Western Division	1.872	\$ 7,333.60	\$ 13,728.499
C., M. & St. P.—Iowa Division	12.090	8,154.60	105,928.254
C., M. & St. P.—Sioux City Branch	31.160	8,154.60	254,097.336
C. & N. W.—Main Line	31.600	9,612.50	303,755.000
C. & N. W.—Boyer Valley	17.940	9,612.50	172,448.250
C. & N. W.—Soldier River	28.440	9,612.50	273,379.500
C. & N. W.—Iowa & S. W.	1.830	9,612.50	17,590.875
Dubuque & Sioux City—Omaha Division	33.170	7,660.05	254,382.388

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Dallas	122.550		\$ 793,672.734
C., M. & St. P.—Iowa Division	20.510	\$ 8,154.60	\$ 167,250.846
C., M. & St. P.—Des Moines Division	26.710	8,154.60	217,809.366
C., M. & St. P.—D. M. Boone Line	9.620	8,154.60	78,447.252
C., R. I. & P.—Iowa Division	17.540	7,652.30	134,221.342
M. & St. L.—D. M. & Ft. Dodge	26.970	4,514.05	121,743.928
Des Moines & Central Iowa Ry.	21.200	3,500.00	74,200.000
Davis	65.457		\$ 453,450.514
C., B. & Q.—C. B. & K. C.	15.450	\$ 9,047.85	\$ 139,789.282
C., R. I. & P.—Southwestern Division	22.890	7,652.30	175,161.147
C., R. I. & P.—Keokuk to Des D. M.	.800	7,652.30	6,580.978
Wabash Ry.—Main Line	26.257	5,024.15	131,919.106
Decatur	96.712		\$ 875,035.660
C., B. & Q.—Chariton Branch	15.907	\$ 9,047.85	\$ 143,924.149
C., B. & Q.—L. M. A. & S. W.	25.630	9,047.85	231,977.826
C., B. & Q.—D. M. & K. C.	26.636	9,047.85	240,908.532
C., B. & Q.—K. & W.	14.180	9,047.85	128,298.513
C., B. & Q.—H. & S.	14.350	9,047.85	129,836.647
Delaware	109.092		\$ 796,432.948
C. G. W.—Main Line	25.624	\$ 7,333.60	\$ 187,916.166
C., M. & St. P.—Dav. & N. W.	28.900	8,154.60	236,157.216
C., M. & St. P.—Dubuque & Southern	7.950	8,154.60	64,829.070
Dubuque & Sioux City	24.460	7,660.05	187,584.963
Dubuque & Sioux City—Cedar Rapids Branch	14.070	7,660.05	107,903.533
Manchester & Oneida	8.028	1,500.00	12,042.000
Des Moines	77.976		\$ 557,905.915
C., B. & Q.	18.070	\$ 9,047.85	\$ 163,404.649
C., B. & Q.—B. & N. W.	12.996	9,047.85	117,585.858
C., B. & Q.—K. & St. P.	8.980	9,047.85	81,249.603
C., R. I. & P.—Minnesota Division	21.180	7,652.30	162,075.714
Muscatine, Burlington & So.	16.750	2,000.00	33,500.000
Dickinson	50.070		\$ 364,489.080
C., M. & St. P.—Spirit Lake	12.330	\$ 8,154.60	\$ 100,546.218
C., R. I. & P.—C. R., I. F. & N.	29.820	7,652.30	228,191.586
M. & St. L.—Southwestern Branch	7.920	4,514.05	35,751.276
Dubuque	123.336		\$ 967,705.893
C., B. & Q.—C. B. & N.	.532	\$ 9,047.85	\$ 4,813.456
C. G. W.—Main Line	31.204	7,333.60	228,837.654
C., M. & St. P.—Dubuque Division	32.850	8,154.60	267,878.610
C., M. & St. P.—Cascade Branch	19.600	8,154.60	159,830.160
C., M. & St. P.—Dubuque & Southern	7.720	8,154.60	62,953.512
Dubuque & Sioux City	30.420	7,660.05	233,292.501
Dunleith & Dubuque Bridge	1.010	10,000.00	10,100.000
Emmet	73.940		\$ 543,185.163
C. & N. W.—Fox Lake Branch	18.780	\$ 9,612.50	\$ 180,522.750
C., R. I. & P.—C. R., I. F. & N.	16.200	7,652.30	123,967.260
C., R. I. & P.—Lakota Division	20.020	7,652.30	153,199.046
M. & St. L.—Southwestern Branch	18.940	4,514.05	85,496.107
Fayette	132.201		\$ 1,027,500.725
C. G. W.—Main Line	19.841	\$ 7,333.60	\$ 145,505.957
C. G. W.—Southern Division	6.991	7,333.60	51,269.197
C. G. W.—Oelwein-Clarion Branch	7.349	7,333.60	53,894.626
C., M. & St. P.—Volga Division	16.240	8,154.60	132,430.704
C., M. & St. P.—Dav. & N. W.	37.020	8,154.60	301,883.292
C., R. I. & P.—Milwaukee Division	44.450	7,652.30	340,144.735
C., R. I. & P.—Chicago, Decorah & Minnesota	.310	7,652.30	2,372.213

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Floyd	87.750		\$ 575,685.675
C., M. & St. P.—Iowa & Dakota	24.820	\$ 8,154.60	\$ 202,397.172
C. & N. W.—Iowa, Minn. & N. W.	.020	9,612.50	192.250
C., R. I. & P.—Minnesota Division	20.380	7,652.30	155,953.874
Dubuque & Sioux City—Mona Branch	19.180	7,669.05	147,092.379
Charles City & Western Ry.	23.350	3,000.00	70,050.000
Franklin	106.317		\$ 670,778.056
C. G. W.—M. C. & Ft. D.—Main Line	.535	\$ 7,333.60	\$ 3,923.476
C. G. W.—Oelwein-Clarion	24.144	7,333.60	177,062.438
C., R. I. & P.—C. R., I. F. & N.	12.430	7,652.30	95,115.089
C., R. I. & P.—St. P. & K. C.	25.108	7,652.30	192,133.948
Dubuque & Sioux City Ry.	1.100	7,669.05	8,435.955
M. & St. L.—Eastern Division	27.230	4,514.05	122,917.581
M. & St. L.—Belmond Branch	15.779	4,514.05	71,186.568
Fremont	70.403		\$ 601,828.645
C., B. & Q.—Nebraska City Branch	19.741	\$ 9,047.85	\$ 178,613.606
C., B. & Q.—N. C., S. & N. E.	12.139	9,047.85	109,831.851
C., B. & Q.—K. C., St. J. & C. B.	29.783	9,047.85	269,472.116
Wabash Ry.—Omaha & St. L.	8.740	5,024.15	43,911.071
Greene	75.780		\$ 564,405.083
C., M. & St. P.—Des Moines	27.360	\$ 8,154.60	\$ 223,109.856
C. & N. W.—Main Line	24.190	9,612.50	232,526.375
M. & St. L.—D. M. & Ft. D.	23.050	4,514.05	104,048.852
Ft. D., D. M. & Southern	1.180	4,000.00	4,720.000
Grundy	65.422		\$ 559,379.881
C. G. W.—Southern Division	7.922	\$ 7,333.60	\$ 58,096.779
C. & N. W.—Iowa, Minn. & N. W.	18.470	9,612.50	177,542.875
C. & N. W.—Toledo & N. W.	12.790	9,612.50	122,943.875
C., R. I. & P.—Pacific Division	26.240	7,652.30	200,796.352
Guthrie	70.360		\$ 556,774.893
C., M. & St. P.—Iowa Division	19.560	\$ 8,154.60	\$ 159,503.976
C., M. & St. P.—Des Moines Division	16.990	8,154.60	138,546.654
C., R. I. & P.—Iowa Division	19.300	7,652.30	147,689.390
C., R. I. & P.—Guthrie Center	14.510	7,652.30	111,034.873
Hamilton	81.300		\$ 706,111.405
C. & N. W.—D. M. & Minn. Branch	7.450	\$ 9,612.50	\$ 71,613.125
C. & N. W.—Toledo & N. W.	45.580	9,612.50	438,137.750
Dubuque & Sioux City	22.600	7,669.05	173,320.530
Ft. D., D. M. & Southern	5.760	4,000.00	23,040.000
Hancock	108.650		\$ 721,945.752
C., M. & St. P.—Iowa & Dakota	24.150	\$ 8,154.60	\$ 196,933.590
C., R. I. & P.—C. R., I. F. & N.	24.660	7,652.30	188,705.718
C., R. I. & P.—Garner Division	21.090	7,652.30	161,387.007
M. & St. L.—Main Line	25.660	4,514.05	115,830.523
M. & St. L.—Belmond Branch	13.090	4,514.05	59,088.914
Hardin	148.854		\$ 1,149,567.666
C. & N. W.—Alden Branch	26.400	\$ 9,612.50	\$ 253,770.000
C. & N. W.—Toledo & N. W.	24.810	9,612.50	238,456.125
C., R. I. & P.—Pacific Division	15.170	7,652.30	116,085.391
C., R. I. & P.—C. R., I. F. & N.	2.720	7,652.30	20,814.256
C., R. I. & P.—St. P. & K. C.	27.234	7,652.30	208,402.738
Dubuque & Sioux City	23.750	7,669.05	182,139.937
M. & St. L.—Eastern Division	28.770	4,514.05	129,869.218

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Harrison	114.229		\$ 1,026,188.508
C. G. W.—M. C. & Ft. D.—Main Line	1.949	\$ 7,333.60	\$ 14,293.186
C., M. & St. P.—Iowa Division	7.010	8,154.60	57,163.746
C. & N. W.—Main Line	30.330	9,612.50	291,547.125
C. & N. W.—Soldier River	13.120	9,612.50	126,116.000
C. & N. W.—Sioux City & Pa.	32.400	9,612.50	311,445.000
Dubuque & Sioux City—Omaha	29.420	7,669.05	225,623.451
Henry	75.663		\$ 597,629.190
C., B. & Q.	19.364	\$ 9,047.85	\$ 175,202.567
C., B. & Q.—Ft. Madison Branch	2.670	9,047.85	24,157.759
C., B. & Q.—B. & N. W.	9.520	9,047.85	86,135.532
C., B. & Q.—B. & W.	10.679	9,047.85	96,621.990
C., B. & Q.—St. L., K. & N. W.	14.250	9,047.85	128,931.862
M. & St. L.—Eastern Division	19.180	4,514.05	86,579.479
Howard	39.061		\$ 306,588.660
C. G. W.—North & Eastern Division	13.030	\$ 7,333.60	\$ 95,556.808
C. G. W.—W. M. & P. R. R. Branch	1.511	7,333.60	11,081.069
C., M. & St. P.—Iowa & Minnesota	24.520	8,154.60	199,950.792
Humboldt	89.930		\$ 663,532.917
C. & N. W.—Toledo & N. W.	35.140	\$ 9,612.50	\$ 337,783.250
C., R. I. & P.—C. R., I. F. & N.	24.990	7,652.30	191,230.977
M. & St. L.—Main Line	23.450	4,514.05	105,854.472
M. & St. L.—D. M. & Ft. D.	6.350	4,514.05	28,664.217
Ida	40.380		\$ 383,838.291
C. & N. W.—Maple River Branch	38.160	\$ 9,612.50	\$ 366,813.000
Dubuque & Sioux City—Onawa Branch	2.220	7,669.05	17,025.291
Iowa	57.850		\$ 459,060.535
C., M. & St. P.—Kansas City Division	32.600	\$ 8,154.60	\$ 265,839.960
C., R. I. & P.—Iowa Division	25.250	7,652.30	193,220.575
Jackson	89.800		\$ 753,568.420
C., M. & St. P.—Iowa Division	12.920	\$ 8,154.60	\$ 105,357.432
C., M. & St. P.—Dubuque Division	31.130	8,154.60	253,852.698
C., M. & St. P.—Cascade Division	16.120	8,154.60	131,452.152
C., M. & St. P.—Maquoketa Branch	2.800	8,154.60	23,566.794
C., M. & St. P.—Greene Island	12.140	8,154.60	98,996.844
C. & N. W.—Iowa Midland Branch	14.600	9,612.50	140,342.500
Jasper	133.645		\$ 850,320.822
C. G. W.—Southern Division	19.022	\$ 7,333.60	\$ 139,499.789
C., R. I. & P.—Iowa Division	34.380	7,652.30	263,086.074
C., R. I. & P.—Newton Division	17.020	7,652.30	130,242.146
C., R. I. & P.—Keokuk to D. M.	17.520	7,652.30	134,068.296
Colfax Northern Ry.	6.903	2,000.00	13,806.000
M. & St. L.—State Center Branch	6.000	4,514.05	27,084.300
M. & St. L.—Newton Branch	20.810	4,514.05	93,937.380
M. & St. L.—Lynnville Junction Branch	2.550	4,514.05	11,510.827
Des Moines Central Iowa Ry.	5.450	3,500.00	19,075.000
M. & St. L.—Eastern Division	3.990	4,514.05	18,011.059
Jefferson	87.550		\$ 743,632.247
C., B. & Q.	24.586	\$ 9,047.85	\$ 222,450.440
C., B. & Q.—Ft. Madison Branch	13.000	9,047.85	117,622.050
C., B. & Q.—B. & W.	17.784	9,047.85	160,906.964
C., M. & St. P.—Muscatine Branch	4.020	8,154.60	32,781.492
C., R. I. & P.—Southwestern	26.370	7,652.30	201,791.151
M. & St. L.—Eastern Division	1.790	4,514.05	8,080.149

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Johnson	91.070		\$ 648,570.055
C., R. I. & P.—Iowa Division	27.200	\$ 7,652.30	\$ 208,142.560
C., R. I. & P.—Minnesota Division	16.050	7,652.30	122,819.415
C., R. I. & P.—Muscatine Division	7.000	7,652.30	54,025.238
C., R. I. & P.—Iowa City & Western	10.390	7,652.30	79,507.397
C., R. I. & P.—C. R. & Clinton	12.150	7,652.30	92,975.445
Cedar Rapids & Iowa City Ry.	18.220	5,000.00	91,100.000
Jones	95.800		\$ 814,713.222
C., M. & St. P.—Iowa Division	25.470	\$ 8,154.60	\$ 207,697.662
C., M. & St. P.—Davenport & N. W.	27.570	8,154.60	224,822.332
C., M. & St. P.—Dubuque & So.	19.780	8,154.60	161,297.988
C. & N. W.—Iowa Midland Branch	22.980	9,612.50	220,895.250
Keokuk	153.913		\$ 1,167,095.903
C., B. & Q.—B. & W.	13.443	\$ 9,047.85	\$ 121,630.247
C., M. & St. P.—Kansas City Division	30.700	8,154.60	250,346.220
C., M. & St. P.—Muscatine Branch	9.380	8,154.60	76,490.148
C. & N. W.—Ottumwa, Cedar Falls & St. P. Br.	16.890	9,612.50	162,355.125
C., R. I. & P.—Iowa City & West.	31.360	7,652.30	239,976.128
C., R. I. & P.—Oskaloosa Division	25.790	7,652.30	197,352.817
M. & St. L.—Oskaloosa Division	26.350	4,514.05	118,945.217
Kossuth	144.690		\$ 1,163,409.509
C., M. & St. P.—Iowa & Dakota	24.350	\$ 8,154.60	\$ 198,564.510
C. & N. W.—Fox Lake Branch	11.750	9,612.50	112,946.875
C. & N. W.—Toledo & N. W.	46.510	9,612.50	447,077.375
C., R. I. & P.—C. R., I. F. & N.	10.270	7,652.30	78,589.121
C., R. I. & P.—Garner Division	3.610	7,652.30	27,624.803
C., R. I. & P.—Lakota Division	25.820	7,652.30	197,582.386
M. & St. L.—Main Line	7.820	4,514.05	35,299.871
M. & St. L.—Belmond Branch	14.560	4,514.05	65,724.568
Lee	150.696		\$ 1,803,041.985
A., T. & S. F. Ry. Co.	19.890	\$ 28,969.75	\$ 576,029.317
C., B. & Q.—Ft. Madison Branch	25.640	9,047.85	231,986.874
C., B. & Q.—C., B. & K. C.	16.890	9,047.85	152,818.186
C., B. & Q.—St. L., K. & N. W.	33.790	9,047.85	305,455.416
C., B. & Q.—St. L., K. & N. W.	2.990	9,047.85	27,063.071
C., B. & Q.—K. & St. P.	33.346	9,047.85	301,709.606
C., R. I. & P.—Keokuk to D. M.	27.180	7,652.30	207,989.514
Linn	225.020		\$ 1,678,253.366
C., M. & St. P.—Iowa Division	25.800	\$ 8,154.60	\$ 210,388.680
C., M. & St. P.—Kansas City Branch	17.370	8,154.60	141,645.402
C., M. & St. P.—Dubuque & Southern	8.120	8,154.60	66,215.352
C. & N. W.—Main Line	34.270	9,612.50	329,420.375
C., R. I. & P.—Minnesota Division	21.670	7,652.30	165,825.341
C., R. I. & P.—Milwaukee Division	21.060	7,652.30	161,387.007
Dubuque & Sioux City—Cedar Rapids	27.780	7,669.05	213,046.200
Cedar Rapids & Iowa City Ry.	26.270	5,000.00	131,350.000
Cedar Rapids & Marion City Ry.	21.940	8,500.00	186,490.000
Waterloo, Cedar Falls & Northern	20.710	3,500.00	72,485.000
Louisa	96.718		\$ 546,774.540
C., B. & Q.—B. & N. W.	3.148	\$ 9,047.85	\$ 28,482.631
C., M. & St. P.—Muscatine Branch	6.110	8,154.60	49,824.606
C., R. I. & P.—Southwestern Division	18.990	7,652.30	145,317.177
C., R. I. & P.—Minnesota Division	23.150	7,652.30	177,150.745
M. & St. L.—Eastern Division	22.020	4,514.05	99,399.381
Muscatine, Burlington & Southern	23.300	2,000.00	46,600.000

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Lucas	69.955		\$ 604,598.726
C., B. & Q.—R. R.	26.853	\$ 9,047.85	\$ 242,961.916
C., B. & Q.—Chariton Branch	13.741	9,047.85	124,326.506
C., B. & Q.—C., D. M. & S.	9.051	9,047.85	81,892.060
C., R. I. & P.—St. P. & K. C.	20.310	7,652.30	155,418.213
Lyon	110.400		\$ 961,417.935
C., M. & St. P.—Iowa & Dakota	9.420	\$ 8,154.60	\$ 76,816.332
C., M. & St. P.—S. C. & Dakota	3.040	8,154.60	24,789.984
C., R. I. & P.—O. R., I. F. & N.	37.820	7,652.30	289,409.986
Dubuque & Sioux City—Sioux Falls	24.260	7,669.05	186,051.153
Great Northern Ry.	18.420	7,500.00	138,150.000
C., St. P., M. & O.—Main Line	17.440	14,117.00	246,200.480
Madison	53.245		\$ 418,518.412
C., B. & Q.—D. M. & K. C.	12.379	\$ 9,047.85	\$ 112,003.335
C. G. W.—Southern Division	19.465	7,333.60	142,755.857
C., R. I. & P.—Iowa Division	8.500	7,652.30	65,044.550
C., R. I. & P.—D. M. Indianola	12.900	7,652.30	98,714.670
Mahaska	161.516		\$ 1,175,740.711
C., B. & Q.—B. & W.	26.746	\$ 9,047.85	\$ 241,993.796
C. & N. W.—Ottumwa, C. F. & St. P.	13.690	9,612.50	131,306.750
C. & N. W.—Southern Iowa Branch	19.150	9,612.50	184,079.375
C., R. I. & P.—Iowa City & Western	4.370	7,652.30	33,440.551
C., R. I. & P.—Keokuk to Des Moines	21.350	7,652.30	163,376.606
C., R. I. & P.—Oskaloosa Division	26.870	7,652.30	206,617.301
M. & St. L.—Eastern Division	25.250	4,514.05	113,979.763
M. & St. L.—Oskaloosa Division	14.440	4,514.05	65,182.882
M. & St. L.—Newton Branch	7.380	4,514.05	33,313.689
Oskaloosa & Buxton Ry.	2.300	1,500.00	3,450.000
Marion	122.647		\$ 891,604.741
C., B. & Q.—A. K. & D. M.	29.204	\$ 9,047.85	\$ 264,711.911
C., B. & Q.—B. & W.	8.803	9,047.85	79,265.423
C., R. I. & P.—Keokuk to Des Moines	14.650	7,652.30	112,106.195
C., R. I. & P.—Oskaloosa Division	12.530	7,652.30	95,806.796
C., R. I. & P.—St. P. & K. C.	16.370	7,652.30	125,268.151
Wabash Ry.—D. M. & St. L.	39.100	5,024.15	196,444.205
Marshall	148.578		\$ 983,887.022
C. G. W.—Southern Division	31.818	\$ 7,333.60	\$ 233,340.484
C., M. & St. P.—Iowa Division	24.990	8,154.60	203,783.454
C. & N. W.—Main Line	25.990	9,612.50	249,828.875
M. & St. L.—Eastern Division	29.870	4,514.05	134,834.673
M. & St. L.—Story City Branch	15.250	4,514.05	68,839.262
M. & St. L.—State Center Branch	20.660	4,514.05	93,260.273
Mills	99.737		\$ 731,604.560
C., B. & Q.—R. R.	27.623	\$ 9,047.85	\$ 249,928.760
C., B. & Q.—N. C., S. & N. E.	8.918	9,047.85	80,688.726
C., B. & Q.—H. & A. R. R.	10.483	9,047.85	94,848.611
C., B. & Q.—K. C., St. J. & C. B.	17.963	9,047.85	162,526.529
Tabor & Northern Ry.	8.790	1,500.00	13,185.000
Wabash Ry.—Omaha & St. L.	25.960	5,024.15	130,426.934
Mitchell	74.595		\$ 563,702.394
C. G. W.—N. E. Division	9.886	\$ 7,333.60	\$ 72,499.969
O. G. W.—M. C. & Ft. D.—Main Line	5.305	7,333.60	38,904.748
C. G. W.—Wisconsin, Minn. & Pacific	20.994	7,333.60	153,961.508
C., M. & St. P.—Austin Branch	7.760	8,154.60	63,279.606
Dubuque & Sioux City—Mona Branch	22.720	7,669.05	174,240.816
Dubuque & Sioux City—Stacyville Branch	7.930	7,669.05	60,815.506

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Monona	113.700		\$ 1,021,088.159
C., M. & St. P.—Sioux City Branch	27.530	\$ 8,154.60	\$ 224,496.138
C. & N. W.—Maple River Branch	24.350	9,612.50	234,064.375
C. & N. W.—Soldier River	19.750	9,612.50	189,846.875
C. & N. W.—Sioux City & Pa.	25.750	9,612.50	247,521.875
Dubuque & Sioux City—Onawa Branch	16.320	7,609.05	125,158.896
Monroe	121.197		\$ 827,492.276
C., B. & Q.	27.915	\$ 9,047.85	\$ 252,570.732
C., B. & Q.—A. K. & D. M.	10.772	9,047.85	97,463.440
C., M. & St. P.—Kansas City Division	10.470	8,154.60	85,378.662
C. & N. W.—Southern Iowa	3.030	9,612.50	29,125.875
C. & N. W.—Iowa Southern	13.770	9,612.50	132,364.125
M. & St. L.—Eastern Division	13.580	4,514.05	61,300.799
Albia Light & Railway	8.940	3,000.00	26,820.000
Wabash Ry.—D. M. & St. L.	21.800	5,024.15	109,978.643
Iowa Southern Utilities	10.830	3,000.00	32,490.000
Montgomery	48.427		\$ 438,160.230
C., B. & Q. R. R.	25.902	\$ 9,047.85	\$ 284,357.410
C., B. & Q.—Nebraska City	7.608	9,047.85	69,378.913
C., B. & Q.—R. O. & A.	12.439	9,047.85	112,546.206
C., B. & Q.—Brownville & Nod. Valley	2.418	9,047.85	21,877.701
Muscatine	145.670		\$ 1,019,575.521
C., M. & St. P.—Muscatine Branch	16.720	\$ 8,154.60	\$ 136,344.912
C., R. I. & P.—Iowa Division	24.850	7,652.30	190,159.655
C., R. I. & P.—Southwestern	22.770	7,652.30	174,242.871
C., R. I. & P.—Wilton Branch	11.970	7,652.30	91,508.031
C., R. I. & P.—C. R. & Minn.	18.910	7,652.30	144,704.903
C., R. I. & P.—Muscatine Division	19.210	7,652.30	147,000.683
C., R. I. & P.—Davenport, Iowa & Dakota	7.120	7,652.30	54,484.376
Muscatine, Burlington & Southern	7.720	2,000.00	15,440.000
Clinton, Davenport & Muscatine	16.400	4,000.00	65,600.000
O'Brien	96.520		\$ 843,448.416
C., M. & St. P.—Iowa & Dakota	24.020	\$ 8,154.60	\$ 195,873.492
C. & N. W.—Toledo & N. W.	25.300	9,612.50	243,196.250
C., R. I. & P.—Gowrie & N. W.	13.220	7,652.30	101,163.406
C., St. P., M. & O.—Main Line	6.610	14,117.00	93,313.370
Dubuque & Sioux City—Sioux Falls Branch	27.370	7,609.05	209,901.898
Osceola	57.600		\$ 557,007.786
C., R. I. & P.—C. R., I. F. & N.	26.290	\$ 7,652.30	\$ 201,178.967
C., R. I. & P.—Gowrie & N. W.	13.330	7,652.30	102,005.159
C., St. P., M. & O.—Main Line	17.980	14,117.00	253,823.600
Page	101.522		\$ 838,725.619
C., B. & Q.—Nebraska City Branch	11.800	\$ 9,047.85	\$ 106,764.630
C., B. & Q.—Tarkio Valley	2.174	9,047.85	19,670.025
C., B. & Q.—Brownville & Nod. Valley	22.810	9,047.85	206,381.458
C., B. & Q.—C. S. & S. W.	17.708	9,047.85	160,762.198
C., B. & Q.—H. & S.	27.130	9,047.85	245,468.170
Wabash Ry.—Omaha & St. L.	19.840	5,024.15	99,679.136
Palo Alto	75.270		\$ 527,906.126
C., M. & St. P.—Iowa & Dakota	24.340	\$ 8,154.60	\$ 198,482.964
C. & N. W.—Fox Lake Branch	2.740	9,612.50	26,338.250
C., R. I. & P.—C. R., I. F. & N.	27.290	7,652.30	208,831.267
M. & St. L.—D. M. & Ft. D.	20.900	4,514.05	94,343.645

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Plymouth	113.120		\$ 987,006.933
C., M. & St. P.—S. C. & Dak.	15.000	\$ 8,154.60	\$ 122,319.000
C. & N. W.—Maple River Branch	7.960	9,612.50	76,515.500
C. & N. W.—Hawarden Branch	20.520	9,612.50	197,248.500
C., St. P., M. & O.—Main Line	9.480	14,117.00	133,829.160
Dubuque & Sioux City Ry.	34.870	7,609.05	267,419.773
Great Northern Ry.	25.290	7,500.00	189,675.000
Pocahontas	91.000		\$ 697,636.692
C., M. & St. P.—Des Moines	11.010	\$ 8,154.60	\$ 89,782.146
C. & N. W.—Toledo & N. W.	24.180	9,612.50	232,430.250
C., R. I. & P.—Gowrie & N. W.	29.400	7,652.30	224,977.620
Dubuque & Sioux City	9.770	7,609.05	74,926.618
M. & St. L.—D. M. & Ft. D.	16.730	4,514.05	75,520.056
Polk	252.134		\$ 2,194,796.488
M. & St. L.—Des Moines & Ft. D.	9.050	\$ 4,514.05	\$ 40,852.152
Wabash—Des Moines & St. L.	15.120	8,024.15	75,965.148
C. & N. W.—Des Moines & Minn.	24.160	9,612.50	232,238.000
C., M. & St. P.—D. M. Div.—Main Line	10.570	8,154.60	86,194.122
C., M. & St. P.—D. M. Div.—Boone Line	10.010	8,154.60	81,627.546
Des Moines & Central Iowa Ry.	33.070	3,500.00	115,745.000
Des Moines Union Ry.	4.225	113,689.50	480,338.137
C., B. & Q. R. R.—A. K. & D. M. & D. M. & K.	10.135	9,047.85	91,699.959
C., B. & Q.—D. M. & K. C.	7.428	9,047.85	67,207.429
C. G. W.—Southern Division	29.032	7,333.60	212,909.075
C., R. I. & P.—Iowa Division	27.730	7,652.30	212,198.279
C., R. I. & P.—D. M. & I. & W.	7.660	7,652.30	58,616.618
C., R. I. & P.—Keokuk & D. M.	17.140	7,652.30	131,160.422
Des Moines Terminal Ry.	.930	40,322.58	37,499.999
Iowa Transfer Ry.	.210	48,000.00	10,080.000
Ft. Dodge, D. M. & So. R. R.	20.450	4,000.00	81,800.000
C., R. I. & P.—St. P. & K. C.	21.304	7,652.30	163,024.599
Des Moines City Railway	3.910	4,000.00	15,640.000
Pottawattamie	188.953		\$ 1,808,653.737
C., B. & Q.—R. O. & A.	1.966	\$ 9,047.85	\$ 18,059.506
C., B. & Q.—H. & A.	5.244	9,047.85	47,446.925
C., B. & Q.—K. C., St. J. & C. B.	8.280	9,047.85	74,916.198
C. G. W.—M. C. & Ft. D.—Main Line	28.373	7,333.60	208,076.232
C., M. & St. P.—Iowa Division	26.540	8,154.60	216,830.814
C. & N. W.—Main Line	19.090	9,612.50	183,214.250
C., R. I. & P.—Iowa Division	45.290	7,652.30	346,572.667
C., R. I. & P.—Harlan Branch	1.160	7,652.30	8,876.668
C., R. I. & P.—Carlson Branch	17.730	7,652.30	135,675.279
C., R. I. & P.—Carlson Branch	19.720	7,609.05	151,233.666
Dubuque & Sioux City—Omaha Division	.500	14,018.00	7,009.000
Omaha Bridge & Terminal	2.060	93,735.80	193,095.748
Union Pacific R. R.	1.730	93,735.80	161,225.576
Union Pacific Ry.—Union Ave.	11.230	5,024.15	56,421.204
Wabash Ry.—Omaha & St. L.	96.050		\$ 673,425.563
Poweshiek	27.230	\$ 9,612.50	\$ 261,748.375
C. & N. W.—Ottumwa, Cedar Falls & St. Paul	25.600	7,652.30	196,587.587
C., R. I. & P.—Iowa Div.	6.500	7,652.30	49,739.960
C., R. I. & P.—Iowa City	13.640	4,514.05	61,571.642
M. & St. L.—Montezuma	22.910	4,514.05	103,416.885
M. & St. L.—Eastern Division	.080	4,514.05	361.124
M. & St. L.—Newton Branch	79.809		\$ 681,130.999
Ringgold	28.642	\$ 9,047.85	\$ 259,148.519
C., B. & Q.—L. M. A. & S.	27.268	9,047.85	246,716.773
C., B. & Q.—H. & S.	23.899	7,333.60	175,265.706
C. G. W.—Southern Division			

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Sac	107.530		\$ 968,865.528
C., M. & St. P.—D. M. & Storm Lake	19.150	\$ 8,154.60	\$ 156,160.590
C. & N. W.—Maple River Branch	54.020	9,612.50	519,267.250
C. & N. W.—Boyer Valley	6.830	9,612.50	65,653.375
C. & N. W.—Toledo & N. W.	8.570	9,612.50	82,379.125
Dubuque & Sioux City—Omaha Division	18.960	7,669.05	145,405.188
Scott	156.090		\$ 1,083,042.280
C., M. & St. P.—Davenport & N. W.	25.290	\$ 8,154.60	\$ 206,229.834
C., M. & St. P.—Maquoketa Branch	7.800	8,154.60	63,605.880
C., M. & St. P.—Muscatine Branch	1.990	8,154.60	16,227.654
C., R. I. & P.—Iowa Division	13.770	7,652.30	105,372.171
C., R. I. & P.—Southwestern Division	12.100	7,652.30	92,592.830
C., R. I. & P.—C. R. & Clinton	25.640	7,652.30	196,204.972
C., R. I. & P.—Dav., Iowa & Dak.	13.650	7,652.30	104,453.806
Davenport, Rock Island & N. W.	24.790	7,652.30	174,115.044
Clinton, Davenport & Muscatine	31.060	4,000.00	124,240.000
Shelby	95.794		\$ 753,048.917
Atlantic Northern	3.040	\$ 1,625.00	\$ 4,940.000
C. G. W.—M. C. & Ft. D.—Main Line	32.814	7,333.60	240,644.750
C., M. & St. P.—Iowa Division	24.070	8,154.60	196,281.222
C. & N. W.—Iowa & S. W.	18.720	9,612.50	179,946.040
C., R. I. & P.—Iowa Division	6.420	7,652.30	49,127.766
C., R. I. & P.—Harlan Branch	10.730	7,652.30	82,109.179
Sioux	147.480		\$ 1,378,734.524
C., M. & St. P.—Iowa & Dakota	29.080	\$ 8,154.60	\$ 237,135.768
C., M. & St. P.—S. C. & Dakota	16.870	8,154.60	137,568.102
C. & N. W.—Toledo & N. W.	35.060	9,612.50	337,014.250
C. & N. W.—Hawarden Branch	7.630	9,612.50	73,343.375
C., St. P., M. & O.—Main Line	22.090	14,117.00	311,844.530
Dubuque & Sioux City—Sioux Falls	7.080	7,669.05	54,296.874
Great Northern Ry.	27.300	7,500.00	204,750.000
C. & N. W.—Toledo & N. W. Branch	2.370	9,612.50	22,781.625
Story	142.083		\$ 1,065,727.592
C., M. & St. P.—Iowa Division	24.060	\$ 8,154.60	\$ 201,092.436
C. & N. W.—Main Line	24.230	9,612.50	232,910.875
C. & N. W.—D. M. & Minn. Branch	25.730	9,612.50	247,329.625
C., R. I. & P.—St. P. & K. C.	28.613	7,652.30	218,955.259
M. & St. L.—Story City Branch	19.530	4,514.05	88,159.396
Ft. D., D. M. & Southern	19.320	4,000.00	77,280.000
Tama	138.603		\$ 1,201,058.560
C. G. W.—Southern Division	12.626	\$ 7,333.60	\$ 92,594.033
C., M. & St. P.—Iowa Division	26.410	8,154.60	215,362.986
C. & N. W.—Main Line	25.340	9,612.50	243,580.750
C. & N. W.—Ottumwa, Cedar Falls & St. Paul	.110	9,612.50	1,057.375
C. & N. W.—Iowa, Minn. & N. W.	30.310	9,612.50	291,354.875
C. & N. W.—Toledo & N. W.	22.140	9,162.50	212,820.750
Tama & Toledo Ry.	18.170	7,652.30	139,042.291
Taylor	3.497	1,500.00	5,245.500
Taylor	60.787		\$ 540,085.007
C., B. & Q.—Creston Branch	28.008	\$ 9,047.85	\$ 253,412.182
C., B. & Q.—H. & S.	27.000	9,047.85	244,291.950
C. G. W.—Southern Division	5.779	7,333.60	42,380.874
Union	66.039		\$ 558,775.773
C., B. & Q. R. R.	24.779	\$ 9,047.85	\$ 224,196.675
C., B. & Q.—Creston Branch	10.742	9,047.85	97,192.004
C., B. & Q.—O. & N.	7.922	9,047.85	71,677.067
C. G. W.—Southern Division	22.596	7,333.60	165,710.025

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Van Buren	80.200		\$ 672,397.337
C., B. & Q.—Ft. Madison Branch	14.730	\$ 9,047.85	\$ 133,184.352
C., B. & Q.—O., B. & K. C.	27.330	9,047.85	247,277.740
C., R. I. & P.—Keokuk to D. M.	33.650	7,652.30	257,496.895
C., R. I. & P.—Keosauqua Branch	4.500	7,652.30	34,435.350
Wapello	116.437		\$ 924,710.199
C., B. & Q.	26.723	\$ 9,047.85	\$ 241,785.695
C., M. & St. P.—Kansas City	28.690	8,154.60	233,710.836
C., M. & St. P.—Muscatine Branch	13.870	8,154.60	113,104.302
C., R. I. & P.—Southwestern	7.720	7,652.30	59,075.756
C., R. I. & P.—Keokuk to D. M.	29.970	7,652.30	229,339.431
M. & St. L.—Eastern Division	.010	4,514.05	45.140
Wabash Ry. Main Line	9.484	5,024.15	47,649.038
Warren	112.159		\$ 932,080.409
C., B. & Q. R. R.—A. K. & D. M.	7.696	9,047.85	69,632.253
C., B. & Q.—O., D. M. & S.	21.439	9,047.85	193,976.856
C., B. & Q.—D. M. & K. C.	27.857	9,047.85	247,522.032
C. G. W.—Southern Division	15.787	7,333.60	115,775.543
C., R. I. & P.—D. M. Indianola	26.520	7,652.30	202,938.996
C., R. I. & P.—St. P. & K. C. Division	13.860	7,652.30	105,234.728
Washington	128.449		\$ 996,929.344
C., B. & Q.—B. & N. W.	13.014	\$ 9,047.85	\$ 117,748.719
C., B. & Q.—B. & W.	13.875	9,047.85	125,538.918
C., M. & St. P.—Muscatine Branch	26.200	8,154.60	213,650.520
C., R. I. & P.—Southwestern	24.100	7,652.30	184,420.430
C., R. I. & P.—Muscatine Division	4.310	7,652.30	32,981.413
C., R. I. & P.—Iowa City & Western	21.010	7,652.30	160,774.823
C., R. I. & P.—Oskaloosa Division	14.250	7,652.30	109,045.275
M. & St. L.—Eastern Division	11.690	4,514.05	52,760.244
Wayne	94.133		\$ 779,139.013
C., B. & Q.—Chariton Branch	6.893	\$ 9,047.85	\$ 62,366.830
C., B. & Q.—K. & W.	29.860	9,047.85	270,168.801
C., M. & St. P.—K. C. Division	14.960	8,154.60	121,992.816
C., R. I. & P.—Southwestern	27.760	7,652.30	212,427.848
C., R. I. & P.—St. P. & K. C.	14.660	7,652.30	112,182.718
Webster	234.602		\$ 1,412,847.809
C. G. W.—M. C. & Ft. D.—Main	27.731	\$ 7,333.60	\$ 203,368.061
C. G. W.—Lehigh Branch	15.751	7,333.60	115,511.533
C. & N. W.—Toledo & N. W.	25.060	9,612.50	240,540.500
C., R. I. & P.—Gowrie & N. W.	7.410	7,652.30	56,703.543
Dubuque & Sioux City	27.340	7,669.05	209,671.827
Dubuque & Sioux City—Omaha	5.970	7,669.05	45,784.228
M. & St. L.—Main Line	35.290	4,514.05	159,255.684
M. & St. L.—D. M. & Ft. D.	31.850	4,514.05	143,772.492
Ft. D., D. M. & Southern	57.310	4,000.00	229,240.000
Winnebago	58.630		\$ 465,187.567
C. & N. W.—Iowa, Minn. & N. W.	11.430	\$ 9,612.50	\$ 109,870.875
C., R. I. & P.—O. R., I. P. & N.	21.290	7,652.30	162,917.467
C., R. I. & P.—Lakota Division	4.920	7,652.30	37,649.316
M. & St. L.—Main Line	20.990	4,514.05	94,749.909
Winnebago	82.960		\$ 664,450.416
C., M. & St. P.—Iowa & Dakota	29.750	\$ 8,154.60	\$ 242,599.350
C., M. & St. P.—Dav. & N. W.	2.470	8,154.60	20,141.862
C., M. & St. P.—Iowa & Minnesota	17.230	8,154.60	140,503.758
C., M. & St. P.—Decorah Branch	9.510	8,154.60	77,560.246
C., R. I. & P.—Milwaukee	1.060	7,652.30	8,111.438
C., R. I. & P.—Chicago, Decorah & Minn.	22.940	7,652.30	175,543.762

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value per Mile	Total Taxable Value
Woodbury	149.129		\$ 1,304,597.682
C., M. & St. P.—Sioux City Branch	31.960	\$ 8,154.60	\$ 260,621.016
C., M. & St. P.—S. C. & Dakota	5.639	8,154.60	45,910.338
C. & N. W.—Maple River Branch	45.210	9,612.50	434,581.125
C. & N. W.—Sioux City & Pa.	22.320	9,612.50	214,551.000
C., St. P., M. & O.—Main Line	.700	14,117.00	9,881.900
Dubuque & Sioux City Ry.	6.120	7,689.05	46,934.586
Dubuque & Sioux City—Onawa Branch	25.940	7,689.05	198,935.157
Great Northern Ry.	6.850	7,500.00	51,375.000
C. & N. W.—Hawarden Branch	1.560	9,612.50	14,965.500
Sioux City Bridge Co.	.789	8,000.00	6,312.000
Sioux City Terminal Co.	2.050	10,000.00	20,500.000
Worth	62.447		\$ 461,516.260
C. G. W.—M. C. & Ft. D.	16.657	\$ 7,333.60	\$ 122,155.775
C., M. & St. P.—Austin Branch	11.280	8,154.60	91,983.888
C. & N. W.—Iowa, Minnesota & N. W.	13.780	9,612.50	132,460.250
C., R. I. & P.—Minnesota Division	6.800	7,652.30	52,035.640
M. & St. L. Ry.—Main Line	.340	4,514.05	1,534.777
M. & St. L.—Eastern Division	13.590	4,514.05	61,345.939
Wright	130.118		\$ 979,123.570
C. G. W.—M. C. & Ft. D.—Main	33.426	\$ 7,333.60	\$ 245,132.913
C. G. W.—Oelwein-Clarion	12.262	7,333.60	89,924.603
C. & N. W.—Toledo & N. W.	23.850	9,612.50	229,258.125
C., R. I. & P.—C. R., I. F. & N.	45.040	7,652.30	344,659.592
M. & St. L.—Belmond Branch	15.540	4,514.05	70,148.337
Totals	10,374.367		\$ 81,328,704.680

Note—In the case of the Chicago and Great Western Railroad Company 12%, and of the Chicago and Rock Island Railroad Company, 8% of the valuation, as fixed by the Executive Council of Iowa, was stayed by the Federal Court pending the determination of suits instituted by said companies.

TABLE NO. 5—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Executive Council August 3, 1923, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa, and Section 2077 of the Supplement to the Code as amended by Chapter 527, Acts of the Thirty-seventh General Assembly:

CLASS "A" RAILROADS

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Railway.
Cedar Rapids & Marion City Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Clinton, Davenport & Muscatine Railway.
Des Moines & Central Iowa Railway.
Des Moines City Railway Company.
Fort Dodge, Des Moines & Southern Railway.
Great Northern Railway.
Illinois Central Railway Co. (Operating Dubuque & Sioux City Ry.)
Iowa Southern Utilities Company.
Mason City & Clear Lake Railroad.
Minneapolis & St. Louis Railroad.
Muscatine, Burlington & Southern Railway.
Union Pacific Railroad.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS

Tama & Toledo Railroad Company.

CLASS "C" RAILROADS

Albia Light & Railway Company.
Atlantic Northern Railway.
Charles City Western Railway Company.
Colfax Northern Railway.
Manchester & Oneida Railway Company.
Sioux City Terminal Railway.
Tabor & Northern Railway Company.

TABLE NO. 6—RAILWAY EARNINGS AND TAXES

Abstract of Reports of Railway Companies for the Year Ending December 31, 1922

Name of Road	Miles Main Track in Iowa	Railway Operating Revenues for Iowa		Railway Operating Expenses for Iowa		Net Revenue or Loss from Railway Operations for Iowa				Taxes Paid in 1922 in Iowa
		Total	Per Mile	Total	Per Mile	Net Earnings		Net Loss		
						Total	Per Mile	Total	Per Mile	
1—Atchison, Topeka & Santa Fe Ry.	19,800	\$ 1,534,871	\$ 77.108	\$ 1,456,537	\$ 73.239	\$ 78,333	\$ 3.938			\$ 60,091
2—Atlantic Northern Railway Co.	17,070	43,742	2.562	43,563	2.552	179	10			2,138
3—Chicago, Burlington & Quincy Ry.	1,365,602	18,721,240	13.709	16,717,456	12.242	2,003,784	1.467			1,017,565
4—Chicago Great Western Ry.	769,176	12,502,876	16.255	12,152,772	15.200	350,104	455			492,823
5—Chicago, Milwaukee & St. P. Ry.	1,855,300	26,498,355	14.283	23,058,579	12.428	3,439,777	1.834			1,255,692
6—Chicago & North Western Ry.	1,629,590	32,421,536	20.006	25,290,240	15.005	7,131,297	4.400			1,389,006
7—Chicago, Rock Island & Pac. Ry.	2,202,335	28,233,009	12.820	24,077,135	10.933	4,156,474	1.887			1,446,104
8—Chicago, St. Paul, M. & O. Ry.	74,300	1,837,863	24.736	1,617,584	21.771	220,280	2.936			82,636
9—Colfax Northern Ry.	6,908	19,266	2.791	33,608	4.869			14,342	2.078	1,585
10—Davenport, R. I. & N. W.	33,910	Included in reports of C., B. & Q. R. R.				Co., and C., M. & St. P. Ry. Co.				26,493
11—Des Moines Terminal Co.	930	Non-operating				C., M. & St. P. R. R. and Wabash Ry.				quant lines ↑ 79,749
12—Des Moines Union Ry.	4,225	All revenues and expenses transferred to				C., M. & St. P. R. R. and Wabash Ry.				
13—Illinois Central, operating the Dubuque & Sioux City R. R. Co.	716,996	11,774,771	16.423	11,524,638	16.074	250,134	349			463,813
14—Dunleith & Dubuque Bridge Co.	1,010	Operated by the Illinois Central in connection with the Dubuque & S. C. Ry.								18,167
15—Great Northern Ry.	77,861	1,055,378	13.555	826,570	10.616	228,808	2.939			72,279
16—Iowa Transfer Ry.	210	Operating expenses and taxes paid by tenant lines.								1,963
17—Manchester & Oneida Ry.	8,028	26,048	3.245	24,994	3.113	1,054	131			1,106
18—Minneapolis & St. Louis R. R.	799,620	7,369,543	9.216	6,601,089	8.255	768,365	961			344,462
19—Missouri Iron Co.	3,140	Non-operating								439
20—Muscatine, Burlington & Southern R. R.	47,770	191,186	4.002	199,130	4.169			7,914	166	6,977
21—Omaha Bridge and Terminal Ry.	500	Operated by the Illinois Central				o. and C., B. & Q. Ry. Co.				8,590
22—Sioux City Bridge Co.	789	Leased to C. St. P., M. & O. Ry. Co.								9,912
23—Sioux City Terminal Ry.	2,050	276,314	134.787	246,906	120.442	29,408	14.345			2,807
24—Tabor & Northern Ry.	8,790	34,717	3.950	31,151	3.544	3,565	406			1,516
25—Union Pacific Ry.	8,780	215,069	57.185	205,688	78.224			79,719	21,090	81,372
26—Wabash Railroad	202,792	1,600,399	8.337	2,421,934	11.945			731,565	3,608	111,081
State Totals and Averages	9,843,569	\$144,447,563	\$ 14.600	\$126,619,574	\$ 12.877	\$ 17,827,994	\$ 1.813			\$ 6,978,306

Note—The per mile earnings and expenses were computed upon mileage reporting earnings, viz., 9,832,756.

Interurban Lines

Name of Road	Miles	Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile
1—Albia Light & Ry. Co.	8.940	\$ 15,422	\$ 1.722	\$ 15,469	\$ 1.730	\$ 126,123	\$ 2.856	\$ 31	\$ 4
2—Cedar Rapids & Iowa City Ry. Co.	44.499	494,537	11.116	368,411	8.281	98,156	4,474		
3—Cedar Rapids & Marion City Ry. Co.	21.944	442,267	20.158	344,111	15.684	10,929	468		
4—Charles City Western Ry. Co.	23.356	68,611	2.938	57,688	2.470	62,479	1,071		
5—Clinton, Davenport & Muscatine Ry.	58.321	351,321	6.024	288,841	4.953	71,720	1,201		
6—Des Moines & Central Iowa R. R. Co.	59.721	644,037	10.784	572,316	9.583	30,525	7,809		
7—Des Moines City Ry. Co.	3.911	*105,921	27.000	75,389	19.280	581,345	3,899		
8—Ft. D., D. M. & Southern R. R. Co.	149.126	2,004,178	13.440	1,422,832	9.542	52,880	1,714		
9—Iowa Southern Utilities Co.	30.864	186,440	6.042	133,570	4.328	47,217	2,940		
10—Mason City & Clear Lake R. R. Co.	16.061	188,003	11.706	140,786	8.766				
11—Oskaloosa & Buxton Elec. Ry. Co.	2.300	Non-operating						3,804	1,088
12—Tama & Toledo Railroad Co.	3.497	13,690	3.917	17,503	5.005				
13—Waterloo, Cedar Falls & Northern Ry.	108.300	841,217	7.767	724,337	6.668	116,879	1,079		
State Totals and Averages	530.807	\$ 5,355,666	\$ 10.089	\$ 4,161,243	\$ 7.839	\$ 1,194,422	\$ 2.250		

*Estimated.

†Proprietary lines.

TABLE NO. 7—RAILROAD BUSINESS

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1922

Name of Road	Miles of Main Track for System	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1922
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
1—Atchison, Topeka & Santa Fe Ry.	8,857,210	\$ 191,506,230	\$ 21.622	\$140,356,507	\$ 15.847	\$ 51,149,723	\$ 5.775	\$ 17,035,498
2—Chicago, Burlington & Quincy Ry.	9,070,140	161,916,471	18.182	127,515,646	14.059	37,400,824	4.124	8,752,655
3—Chicago Great Western Ry.	1,407,576	25,900,022	18.400	24,620,864	17.492	1,279,150	909	961,335
4—Chicago, Milwaukee & St. Paul Ry.	10,563,150	156,950,628	14.858	129,596,096	12.269	27,353,932	2,590	8,679,956
5—Chicago & North Western Ry.	8,328,560	146,100,437	17.541	119,191,134	14.311	26,909,303	3,231	8,235,681
6—Chicago, Rock Island & Pacific Ry.	7,175,240	119,204,560	16.613	95,769,797	13.346	23,434,763	3,267	5,673,089
7—Chicago, St. Paul, M. & O. Ry.	1,659,390	27,801,007	16.655	22,297,051	13.277	5,503,956	3,277	1,529,079
8—Illinois Central Ry.	4,574,120	157,148,105	34.356	120,818,010	26.413	36,330,095	7.943	7,853,511
9—Great Northern Ry.	7,871,300	103,432,937	13.143	79,636,039	10.117	23,816,899	3,026	8,007,725
10—Minneapolis & St. Louis R. R.	1,536,350	15,558,248	10.127	13,237,700	8.681	2,220,538	1,445	762,690
11—Union Pacific Ry.	3,695,320	107,842,567	29.184	73,921,927	20.004	33,920,639	9,179	3,419,730
12—Wabash Railroad	2,042,980	57,662,496	28.225	48,041,297	23.515	9,621,199	4,709	2,262,675
Totals and averages	66,801,606	\$1,274,043,708	\$ 19.072	\$995,063,676	\$ 14.866	\$278,950,030	\$ 4.176	\$ 73,243,624

TAXABLE VALUATION OF RAILROAD PROPERTY

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 8—REPORTS BY YEARS

Comparative Statement of Taxable Valuations of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1889 to 1923 Inclusive

Date Reported	Miles of Road	Taxable Value		Gross Earnings		Net Earnings or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	8,298	\$ 43,271,008	\$ 5,214	\$ 36,365,664	\$ 4,390	\$ 9,515,947	\$ 1,147			\$ 1,194,657.00
1890	8,200	42,858,890	5,189	37,462,779	4,536	11,885,600	1,439			1,302,582.00
1891	8,377	44,558,606	5,319	37,689,553	4,522	10,986,373	1,312			1,245,344.00
1892	8,408	44,666,157	5,316	44,416,488	4,810	12,625,800	1,503			1,246,224.00
1893	8,478	44,809,784	5,292	44,284,063	5,223	12,736,553	1,502			1,322,532.00
1894	8,477	44,873,686	5,292	42,634,972	5,029	12,467,668	1,470			1,403,785.00
1895	8,481	44,376,542	5,232	35,874,444	4,230	10,365,390	1,222			1,355,625.00
1896	8,487	44,381,211	5,229	37,653,442	4,438	12,575,952	1,481			1,377,678.00
1897	8,481	44,373,916	5,232	39,622,290	4,671	12,420,593	1,465			1,382,564.00
1898	8,474	44,438,782	5,244	41,335,093	4,877	13,403,424	1,582			1,383,908.00
1899	8,518	44,550,129	5,230	46,202,903	5,424	15,532,068	1,823			1,404,651.00
1900	9,236	46,008,510	4,981	49,549,679	5,364	15,566,967	1,685			1,424,134.00
1901	9,336	47,071,258	5,042	52,354,817	5,607	15,094,072	1,616			1,509,370.00
1902	9,414	51,307,950	5,449	56,079,943	6,018	16,460,975	1,760			1,563,492.87
1903	9,725,8173	56,541,513	5,814	56,466,305	5,955	17,134,102	1,807			1,623,496.46
1904	9,799,6363	57,535,160	5,871	58,466,340	6,019	15,076,163	1,552			1,874,419.17
1905	9,799,2283	58,190,189	5,937	57,396,848	5,857	15,345,574	1,566			2,141,863.83
1906	9,827,0303	62,337,199	6,343	62,792,307	6,403	19,258,953	1,964			2,089,351.74
1907	9,824,2203	63,334,120	6,447	69,791,348	7,114	21,890,793	2,231			2,211,682.18
1908	9,876,82	63,457,616	6,425	73,081,792	7,451	18,919,330	1,968			2,312,742.68
1909	9,878,73	63,663,895	6,445	67,767,082	6,870	17,939,211	1,819			2,412,724.79
1910	9,794,257	63,729,447	6,506	72,169,276	7,378	16,144,593	1,651			2,505,375.51
1911	9,858,289	65,824,482	6,678	78,444,295	7,959	15,028,007	1,529			2,627,509.25
1912	9,868,962	65,951,446	6,671	77,984,583	7,913	16,986,595	1,724			2,721,391.95
1913	9,946,181	78,599,293	7,879	81,697,971	8,325	17,282,849	1,761			2,852,488.00
1914	9,973,231	78,669,112	7,868	87,815,833	8,819	20,663,997	2,075			3,138,594.27
1915	9,968,456	78,880,376	7,875	89,950,216	8,999	23,092,491	2,310			3,596,436.26
1916	10,029,383	78,865,593	7,863	89,055,425	8,879	22,672,467	2,261			3,654,123.00
1917	9,980,890	78,701,879	7,885	90,818,933	10,001	27,445,263	2,750			3,948,030.00
1918	9,911,817	78,725,262	7,943	104,606,600	10,554	22,079,050	2,227			4,271,351.00
1919	9,895,887	78,564,672	7,938	119,315,480	12,067	4,407,361	445			4,604,690.00
1920	9,843,065	78,521,046	7,977	136,209,798	13,837	6,681,273	679			4,962,946.40
1921	9,842,060	79,354,003	8,063	150,198,927	16,180			\$ 9,387,224	\$ 954	5,606,407.05
1922	9,847,818	78,916,467	8,014	148,723,181	15,162	9,086,623	923			6,366,268.00
1923	9,843,560	78,721,621	7,997	144,447,563	14,690	17,827,994	1,813			6,978,306.00

This table shows the aggregate taxable value and the average taxable value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items, "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding.

Note—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council, e. g., the tax reported in 1906 was levied on 9,799,6363 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

†As finally determined by the Federal Court.

TABLE NO. 9—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed
Against Said Companies by the Executive Council, August 3, 1923,
at 97.587 Mills on the Dollar of Taxable Property

Name of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Allied Refining Co., Tulsa, Oklahoma	\$ 800.00	\$ 200.00	\$ 19.52
American Cotton Oil, 65 Broadway, New York City	2,800.00	700.00	68.31
American Linseed Co., 297 4th Ave., New York City	9,136.00	2,284.00	222.89
American Refg. Transit Co., St. Louis, Mo.	16,200.00	4,050.00	395.23
American Sugar Refining Co., 117 Wall St., New York City	56.80	14.20	1.38
American Tank Line of The Grasselli Chemical Co., Cleve- land, Ohio	7,760.00	1,940.00	189.32
Archer Daniels Linseed Co., Minneapolis, Minn.	7,656.00	1,914.00	186.78
Armour and Company, Chicago, Illinois	57,404.00	14,351.00	1,400.47
Arms-Yager Railway Car Co., Rm. No. 614, 332 S. Mich- igan Ave., Chicago, Ill.	214.80	53.70	5.24
Atlas Powder Co., 9th and Market Sts., Wilmington, Del.	2,880.00	720.00	70.26
Balfour Williamson & Co., 67 Wall St., New York City	80.00	20.00	1.95
Barnsdall Refining Co., Petroleum Bldg., Tulsa, Okla.	10,640.00	2,660.00	259.58
Barrett Company, 40 Rector Street, New York City	2,960.00	740.00	72.21
Caddo Central Oil and Refining Co., Shreveport, La.	5,464.00	1,366.00	133.30
California Dispatch Line, 216 Pine St., San Francisco, Cal.	800.00	200.00	19.52
Capitol Tank Line, South Washington, Virginia	1,736.00	434.00	42.35
Central Commercial Company, Chicago, Illinois	364.00	91.00	8.88
Champlain Refining Company, Enid, Oklahoma	29,920.00	7,480.00	729.95
Chestnut & Smith Corporation, Tulsa, Oklahoma	8,000.00	2,000.00	195.17
Chicago, New York & Boston Refg. Co., 181 West Quincy, Chicago	17,400.00	4,350.00	424.50
Constantine Refining Co., Tulsa, Oklahoma	2,880.00	720.00	70.26
Cosden & Company, Cosden Building, Tulsa, Oklahoma	664.00	166.00	16.20
Crystal Car Line, 209-208 E. Ill. St., Chicago, Illinois	1,117.60	279.40	27.26
Cudahy Packing Co., 111 W. Monroe Street, Chicago, Ill.	17,400.00	4,350.00	424.50
Cushing Refining & Gasoline Co., Cushing, Oklahoma	4,000.00	1,000.00	97.59
Darling & Company, 4201 S. Ashland Ave., Chicago, Ill.	664.00	166.00	16.20
Decker, Jacob E. & Sons, Mason City, Iowa	2,520.00	630.00	61.48
Dold Jacob Packing Company, Buffalo, N. Y.	20,528.00	5,145.50	502.13
Dunbar Molasses & Syrup Co., New Orleans, Louisiana	328.00	82.00	8.00
Du Pont De Nemours, E. & F. Co., Wilmington, Delaware	2,400.00	600.00	58.55
El Dorado Refining Co., El Dorado, Kansas	1,824.00	456.00	44.50
Emlenton Refining Co., Emlenton, Pennsylvania	96.00	24.00	2.34
Empire Refineries Inc., Bartlesville, Okla.	96,000.00	24,000.00	2,342.09
Fleischmann Transportation Co., 327 South La Salle St., Chicago, Ill.	2,712.00	678.00	66.16
Fruit Growers Express Co., Washington, D. C.	15,600.00	3,900.00	380.59
General Chemical Co., 40 Rector St., New York City	2,560.00	640.00	62.46
General Electric Co., No. 1 River Road, Schenectady, N. Y.	47.00	11.75	1.15
Gillespie, L. O. & Sons, 6-8 Fletcher St., New York City	1,160.00	290.00	28.30
Gilliland Oil Co., Box 2065, Tulsa, Okla.	384.00	96.00	9.37
Gillean-Chipley Company, New Orleans, Louisiana	175.20	43.80	4.27
Gulf Refining Co., Frick Building Annex, Pittsburgh, Pa.	6,640.00	1,660.00	161.99
Heinz, H. J. Company, Pittsburgh, Pa.	4,760.00	1,190.00	116.13
Hercules Powder Co., Wilmington, Delaware	800.00	200.00	19.52
Imperial Oil, Limited, 445 Christina St., South Sarnia, Ontario	80.00	20.00	1.95
Independent Refrigerator Car Co., 41st & Halsted St., Chicago, Ill.	49.20	12.30	1.20
Indian Refining Co., 244 Madison Ave., New York City	2,634.00	656.00	64.02
Inland Refining Co., Tulsa, Oklahoma	13,784.00	3,446.00	336.28
Kansas Co-operative and Refining Co., 600 Mut. Bldg., Kansas City, Mo.	370.40	92.60	9.04
Keith Railway Equipment Co., Chicago, Ill.	4,968.00	1,242.00	121.29
Kellogg Products, Inc., 1317 Elk St., Buffalo, New York	1,200.00	300.00	29.28
Libby McNeill & Libby, Union Stock Yards, Chicago, Ill.	168.00	42.00	4.10
Liquids Despatch Line, 2513 South Kobey St., Chicago, Ill.	880.00	220.00	21.47
Live Poultry Transit, 431 South Dearborn St., Chicago, Ill.	9,600.00	2,400.00	234.21
Louisiana Oil Refining Corporation, 1st Nat'l Bank Bldg., Shreveport, La.	1,776.00	444.00	43.33
Magnolia Petroleum Co., Dallas Texas	228.00	57.00	5.56
Marland Refining Co., Ponca City, Oklahoma	12,000.00	3,000.00	292.76

TABLE NO. 9—Continued

Name of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Menasha Wooden Ware Company, Menasha, Wisconsin	600.00	150.00	14.61
Midland Linseed Despatch, Minneapolis, Minnesota	400.00	100.00	9.75
Midwest Refining Co., 1st Nat'l Bank, Denver, Colo.	1,928.00	482.00	47.04
Mineral Point Zinc, 1111 Marquette Bldg., Chicago, Ill.	800.00	200.00	19.52
Minnesota Linseed Oil Company, Minneapolis, Minn.	400.00	100.00	9.76
Morris and Company, U. S. Yards, Chicago, Ill.	20,000.00	5,000.00	487.04
Mutual Oil Company, Kansas City Mo.	349.60	87.40	8.53
Mutual Refining Company, Warren, Pa.	160.00	40.00	3.90
National Pipe Line Co., 1404 E. 9th St., Cleveland, Ohio	4,704.00	1,176.00	114.76
National Zinc Co., Inc., 61 Broadway, New York City	1,000.00	400.00	39.03
Northern Refrigerator Car Company, Cudahy, Wisconsin	1,800.00	450.00	43.91
Ohio Valley Refining Co., St. Mary's, West Virginia	40.00	10.00	1.00
Oil State Refining Company, Enid, Okla.	5,344.00	1,336.00	130.38
Pacific Fruit Express, San Francisco, California	183,000.00	45,750.00	4,464.61
Penn American Refining Company, Oil City, Pa.	632.80	158.20	15.43
Pennsylvania Tank Line, Lock Drawer No. 544, Sharon, Pa.	4,232.00	1,058.00	103.25
Philadelphia Quartz Co., 121 S. 3d St., Philadelphia, Pa.	600.00	150.00	14.61
Pierce Pipe Line, 25 Broad St., New York City	17,720.00	4,430.00	432.30
Pittsburg By-Products Coke Co., Union Trust Bldg., Pittsburg, Pa.	4,800.00	1,200.00	117.10
Proctor & Gamble Transportation, Cincinnati, Ohio	820.00	80.00	7.81
Producers & Refiners Corporation, 402 California Bldg., Denver, Colorado	53,440.00	13,360.00	1,303.76
Proulx-Bowler Soap Co., Des Moines, Iowa	800.00	200.00	19.52
Pure Oil Company, 246-252 N. High Street, Columbus, Ohio	96,000.00	24,000.00	2,342.08
Roxana Petroleum Corporation, St. Louis, Mo.	2,600.00	650.00	63.43
St. Louis Independent Packing Co., St. Louis, Mo.	600.00	150.00	14.61
Sapulpa Refining Company, Sapulpa, Oklahoma	17,112.00	4,278.00	417.48
Samet-Solvay Company, Syracuse, N. Y.	360.00	90.00	8.78
Shaffer Oil & Refining Co., 208 S. La Salle St., Chicago, Illinois	14,400.00	3,600.00	351.31
Shell Company of California, 343 Sansome St., San Fran- cisco, California	104.00	26.00	2.54
Sinclair Refining Co., Chicago, Ill.	38,400.00	9,600.00	936.83
Southern Cotton Oil Co., 129 Broadway, New York City	720.00	180.00	17.57
Spencer-Kellogg & Sons, Inc., Buffalo, N. Y.	3,824.00	956.00	93.29
Standard Tank Car Co., Masbury, Ohio	164,800.00	41,200.00	4,020.58
Swift Refrigerator Transportation Co., Union Stock Yds., Chicago, Illinois	12,200.00	3,055.00	298.13
Taylor Lowenstein & Co., Mobile, Alabama	55.00	14.00	1.37
Texas Company, Houston, Texas	51,432.00	12,858.00	1,254.77
Tidal Refining Co., Tulsa, Oklahoma	28,640.00	7,160.00	698.72
Tidal Western Oil Corporation, Tulsa, Okla.	7,160.00	1,790.00	174.69
Transcontinental Oil Co., 223 4th Avenue, Pittsburgh, Pa.	2,000.00	500.00	48.79
Union Oil Company of California, Union Oil Bldg., Los Angeles, Calif.	96.00	24.00	2.34
Union Petroleum Co., Widener Bldg., Philadelphia, Pa.	720.00	180.00	17.57
United Refining Company, Warren, Pa.	272.00	68.00	6.64
United Refrigerator Transit Co., Milwaukee, Wis.	5,406.00	1,351.50	131.89
Union Tank Car Co., No. 21 E. 40th St., New York City	213,006.00	53,274.00	5,198.85
Wadham Oil Company, Milwaukee, Wisconsin	200.00	50.00	4.88
Warren Refining Company, Warren, Pennsylvania	600.00	150.00	14.61
Waverly Oil Works Company, Pittsburgh, Pa.	800.00	200.00	19.52
White Oil Corporation, 611 Broadway, New York City	2,400.00	600.00	59.55
Wilson Car Lines, 4109 South Ashland Ave., Chicago, Ill.	19,620.00	4,905.00	478.66
Total			\$34,220.36

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY

Statement of Taxable Value of Express Property as Fixed by the Executive Council August 3, 1923

Counties	Mileage	Aggregate Taxable Value
Adair.....	37,394	\$1,190.33
Adams.....	79,822	2,675.28
Adair.....	61,700	2,079.40
Adair.....	249,880	4,796.18
Adair.....	34,094	1,110.21
Benton.....	101,220	3,242.24
Black Hawk.....	135,854	4,507.32
Bonne.....	122,820	3,930.34
Bonne.....	95,477	2,991.26
Buchanan.....	79,822	2,675.28
Buena Vista.....	98,060	3,073.36
Buena Vista.....	104,862	3,336.62
Calhoun.....	135,854	4,507.32
Carroll.....	119,226	3,910.72
Cass.....	71,152	2,276.88
Cedar.....	88,550	2,823.60
Cerro Gordo.....	144,000	4,020.28
Cherokee.....	57,210	1,830.72
Chickasaw.....	58,860	1,883.71
Clarke.....	48,430	1,485.44
Clay.....	110,120	3,523.84
Clayton.....	132,280	4,325.56
Clinton.....	277,620	5,693.84
Crawford.....	150,002	5,088.96
Dallas.....	125,560	3,921.92
Davis.....	65,446	2,084.27
DeWitt.....	95,712	3,001.78
Des Moines.....	109,092	3,490.94
Dickinson.....	77,076	2,495.25
Dillon.....	50,070	1,635.34
Emmet.....	123,336	3,946.72
Fayette.....	73,020	2,365.76
Floyd.....	132,310	4,736.42
Franklin.....	64,490	2,060.80
Fremont.....	106,322	3,435.39
Greene.....	70,402	2,252.20
Grundy.....	75,800	2,435.60
Guthrie.....	65,422	2,060.50
Hamilton.....	70,500	2,251.52
Hancock.....	81,250	2,604.48
Haskell.....	108,700	2,478.40
Harrison.....	148,832	4,762.30
Henry.....	114,220	3,655.22
Howard.....	75,620	2,420.10
Humboldt.....	89,060	2,746.48
Iowa.....	40,380	1,292.16
Iowa.....	57,850	1,831.30
Jackson.....	80,800	2,672.00
Jasper.....	126,560	4,060.78
Jefferson.....	87,552	2,831.68
Jones.....	91,220	2,915.04
Keokuk.....	95,800	2,965.60
Kossuth.....	153,006	4,974.99
Lee.....	144,600	4,650.12
Linn.....	150,000	5,110.77
Linn.....	108,200	3,342.40
Linn.....	96,612	2,997.70
Linn.....	69,662	2,228.96
Madison.....	110,400	3,322.80
Marquette.....	53,245	1,705.84
Marquette.....	150,217	5,064.96
Marshall.....	129,547	3,921.50
Mills.....	148,348	4,753.39
Mitchell.....	90,609	2,765.81
Monroe.....	74,506	2,387.04
Monroe.....	113,700	3,628.40
Montgomery.....	112,311	3,609.96
Montgomery.....	48,427	1,549.66

TABLE NO. 10—Continued

Counties	Mileage	Aggregate Taxable Value
Moscow.....	129,770	4,136.64
O'Brien.....	96,520	3,088.64
O'Brien.....	57,600	1,843.20
O'Brien.....	104,512	3,248.28
O'Brien.....	74,800	2,380.32
O'Brien.....	113,220	3,619.44
O'Brien.....	91,300	2,915.20
O'Brien.....	205,219	7,880.20
O'Brien.....	188,540	6,046.68
O'Brien.....	96,012	3,072.42
O'Brien.....	79,809	2,553.80
O'Brien.....	107,580	3,440.96
O'Brien.....	125,030	4,000.00
O'Brien.....	95,794	3,005.41
O'Brien.....	143,110	4,612.52
O'Brien.....	147,020	4,544.63
O'Brien.....	138,600	4,436.80
O'Brien.....	60,782	1,945.18
O'Brien.....	66,030	2,113.75
O'Brien.....	80,200	2,506.40
O'Brien.....	136,756	3,706.19
O'Brien.....	112,110	3,580.09
O'Brien.....	128,452	4,111.46
O'Brien.....	94,132	3,012.54
O'Brien.....	235,152	7,524.86
O'Brien.....	58,500	1,873.92
O'Brien.....	82,960	2,654.72
O'Brien.....	144,720	4,631.36
O'Brien.....	62,208	1,990.45
O'Brien.....	130,150	4,166.68
Totals.....	10,197,701	\$326,326.43

†The taxable value per mile was fixed at \$32.00.

TABLE NO. 11—TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Adel Light & Power Co., Russell H. Luther, Adel Iowa—			
Dallas	50.25	\$ 261.00	\$ 13,115.25
Madison	2.75		717.75
Polk	3.50		913.50
Total	56.50		\$ 14,746.50
Albia Light & Railway Co., H. R. Bechtel, Davenport, Iowa—			
Monroe	16.00	\$ 200.00	3,200.00
Allendorf Electric Co., Conrad Johnson, Allendorf, Iowa—			
Osceola	.75	150.00	112.50
American Utilities Corporation, A. J. Meyer, Burlington, Iowa—			
Des Moines	89.00	250.00	22,250.00
Henry	21.00		5,250.00
Keokuk	14.00		3,500.00
Louisa	12.75		3,187.50
Mahaska	23.50		5,875.00
Poweshiek	1.50		375.00
Wapello	1.00		250.00
Washington	2.50		625.00
Total	165.25		\$ 41,312.50
Ames-Ontario Transmission Line, P. F. Hopkins, Ames, Iowa—			
Story	1.25	\$ 123.00	153.75
Bigelow, Minn., Municipal Transmission Co.—			
Osceola	7.75	115.00	891.25
Blencoe Electric Light Co., E. H. Williams, Blencoe, Iowa—			
Monona	8.00	100.00	800.00
Blue Ridge Electric Co., D. H. Marquardt, Van Meter, Iowa—			
Dallas	2.60	130.00	338.00
Madison	1.58		205.40
Total	4.18		\$ 543.40
Brichtel, Mulville & Reynolds Transmission Co., P. J. Brichtel, Salix, Iowa—			
Woodbury	.50	\$ 144.00	72.00
Britt Light & Power Co., L. M. Goodman, Britt, Iowa—			
Hancock	24.00	133.25	3,198.00
Kossuth	13.00		1,732.25
Total	37.00		\$ 4,930.25
Bulgar Valley Electric Co., C. V. Kessey, DeSota, Iowa—			
Dallas	2.50	\$ 130.00	325.00
Madison	3.00		468.00
Total	6.10		\$ 793.00
Burlington Railway & Light Co., A. J. Meyer, Burlington, Iowa—			
Keokuk	40.50	150.00	6,075.00
Mahaska	2.50		375.00
Poweshiek	5.75		862.50
Total	48.75		\$ 7,312.50
Burnside Electric Light & Power Co., H. W. Schwendemann, Burnside, Iowa—			
Webster	28.00	\$ 137.00	3,836.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Bussey Electric Co., Grant Maddy, Bussey, Iowa—			
Marion	3.00	101.00	303.00
Monroe	1.00		101.00
Total	4.00		\$ 404.00
Calmar Electric Co., A. H. Latimer, Osage, Iowa—			
Winneshick	26.00	\$ 250.00	6,500.00
Carlson Givens Electric Co., C. W. Carlson, Farnhamville, Iowa—			
Calhoun	2.62	123.00	322.26
Case Electric Co., Charles J. Heller, Ladora, Iowa—			
Iowa	5.50	130.00	715.00
Cass Light & Power Co., L. S. Fairchild, Webster City, Iowa—			
Hamilton	10.50	130.00	1,365.00
Citizens Electric Co., C. E. Gulbranson, Albert City, Iowa—			
Buena Vista	7.00	150.00	1,050.00
Citizen's Gas & Electric Co., H. B. Maynard, Waterloo, Iowa—			
Black Hawk	62.94	470.00	29,581.80
Bremer	45.89		21,568.30
Buchanan	.70		329.00
Butler	54.00		25,803.00
Cerro Gordo	4.64		2,180.80
Chickasaw	2.06		968.20
Floyd	22.41		10,582.70
Franklin	37.86		17,794.20
Grundy	7.00		3,200.00
Total	238.40		\$112,048.00
Citizens Gas & Electric Co. of Council Bluffs, S. E. Schweitzer, Omaha, Neb.—			
Pottawattamie	3.25	\$ 144.00	468.00
Clinton, Davenport & Muscatine Ry. Co., H. E. Littig, Davenport, Iowa—			
Clinton	.31	250.00	77.50
Colfax Electric Light Co., M. G. Linn, Des Moines, Iowa—			
Jasper	4.50	100.00	450.00
Collins Electric Co., C. E. Lookingbill, Maxwell, Iowa—			
Story	5.00	100.00	500.00
Community Light & Power Co., Glen Woods, Altoona, Iowa—			
Polk	5.50	137.00	753.50
Community Light & Power Co., Franklin Halbach, Moneta, Iowa—			
Clay	11.25	123.00	1,383.75
O'Brien	3.87		476.00
Total	15.12		\$ 1,859.75
Concord Electric Co., C. G. Lawhorn, Garner, Iowa—			
Hancock	22.00	\$ 130.00	2,860.00
Consumers Power Co., A. H. Latimer, Osage, Iowa—			
Howard	37.25	300.00	11,175.00
Mitchell	29.00		8,700.00
Total	66.25		\$19,875.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Coon Valley Electric Co. Inc., John Lange, Yetter, Iowa—	7.00	\$ 117.00	819.90
Calhoun	11.00		1,287.00
See			
Total	18.00		\$ 2,106.90
County Line Electric Co., Thos. E. McMahon, Gilmore City, Iowa—	10.00	\$ 117.00	1,170.00
Humboldt	.25		29.25
Perambolas			
Total	10.25		\$ 1,199.25
Cresco Light & Power Co., E. J. Gilmore, Algona, Iowa—	9.00	130.00	1,170.00
Kossuth			
Crooks Light & Power Co., H. L. Carlon, Callender, Webster	12.50	130.00	1,625.00
Cumberland, Massena & Bridgewater High Line, J. W. White, Cumberland, Iowa—	1.50	200.00	300.00
Adair	22.00		4,400.00
Cass			
Total	23.50		\$ 4,700.00
Dallas County Transmission Co., Claude Shields, Dallas Center, Iowa—	1.84	\$ 95.00	174.80
Dallas			
Denmark Telephone & Light Line, F. W. Liddle, Denmark, Iowa—	10.00	130.00	1,300.00
Lee			
Des Moines Electric, M. G. Linn, Des Moines, Iowa—	30.00	400.00	12,000.00
Jackson	0.64		2,856.00
Marion	29.75		11,900.00
Polk			
Total	90.39		\$27,756.00
Dodge Township Electrical Co., C. A. Pollard, Boone, Iowa—	6.50	\$ 130.00	845.00
Boone			
Dodges Point Transportation Co., Claude E. Turner, Mason City, Iowa—	9.00	75.00	675.00
Cerro Gordo			
Doon Electric Co., Claus D. Huls, Doon, Iowa—	3.75	100.00	375.00
Lyon	1.00		100.00
Sioux			
Total	4.75		\$ 475.00
Doran-Nelson Electric Co., Geo. W. Doran, Boone, Iowa—	.50	\$ 130.00	65.00
Boone			
Dubuque Electric Co., T. T. Parker, Dubuque, Iowa—	6.80	100.00	680.00
Dubuque			
Duncombe Light & Power Co., D. Maricle, Webster City, Iowa—	5.75	55.00	316.25
Hamilton			
Eagle Grove Farmers Transmission Line, Geo. H. Gross, Eagle Grove, Iowa—	1.00	100.00	100.00
Wright			
East Center Electric Co. No. 2, I. M. Reed, Oskaloosa, Iowa—	4.00	130.00	520.00
Mahaska			

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
East Lu Verne Light & Power Co., E. C. Marly, LuVerne, Iowa—	2.35	125.00	293.75
Humboldt			
Kossuth			
Total	2.40		\$ 425.00
Eastern Iowa Electric Co., F. K. Altman, Dubuque, Iowa—	4.00	\$ 285.00	1,140.00
Delaware	52.50		14,962.50
Dubuque	1.40		390.00
Jackson			
Total	57.90		\$16,500.50
Eastern Progressive Electric Co., J. M. Van Wyk, Hall, Iowa—	5.00	\$ 125.00	625.00
Sioux			
Elkader Light & Power Co., Edgar S. Gage, Elkader, Iowa—	51.80	\$ 225.00	11,655.00
Clayton	.25		56.25
Delaware			
Total	52.13		\$11,711.25
Elkhart Farmers Electric Co., H. L. Doubleday, Elkhart, Iowa—	2.75	\$ 117.00	321.75
Polk			
El Twp. Rural Electric Co., Peter Josten, Klemme, Iowa—	2.00	130.00	260.00
Hancock			
Emmet County Light & Power Co., P. H. Atwood, Armstrong, Iowa—	39.00	150.00	5,850.00
Emmet			
Emmet Township Electric Co., A. S. Anderson, Esther, Iowa—	3.50	85.00	297.50
Emmet			
Essex Light & Power Co., Oscar Nelson, Essex, Iowa—	.75	88.00	66.00
Page			
Evergreen Mutual Electric Light & Power Co., Magnus Hansen, Goldfield, Iowa—	1.50	78.50	117.75
Humboldt	6.50		830.25
Wright			
Total	8.00		\$ 928.00
Farmers Electric Co. Div. "A," J. P. Wollason, Wall Lake, Iowa—	1.50	111.00	166.50
Sar			
Farmers Electric Co., D. C. Iseninger, Hudson, Iowa—	18.00	130.00	2,340.00
Black Hawk	2.50		325.00
Grundy			
Total	20.50		\$ 2,665.00
Farmers Electric Co., A. Henderson, Panilla, Iowa—	31.50	110.00	3,465.00
O'Brien			
Farmers Electric Co., R. V. Upmeyer, Garner, Iowa—	8.75	130.00	1,137.50
Hancock			
Farmers Electric Light Co., Emanuel Anderson, Boxholm, Iowa—	30.75	137.00	5,445.75
Boone	.75		102.75
Greene	1.75		230.75
Webster			
Total	42.25		\$ 5,788.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Electric Light & Power Co., J. A. Anderson, Harcourt, Iowa—			
Boone	1.90	\$ 123.00	112.60
Greene	5.30		426.50
Webster	7.00		861.00
Total	14.20		\$ 1,000.10
Farmers Light & Power Co., Fred C. Colby, Sergeant Bluffs, Iowa—			
Woodbury	3.25	\$ 130.00	421.50
Farmers Electric Line Co., Rudolph Stollenberg, Waleott, Iowa—			
Scott	2.50	\$ 117.00	292.50
Farmers Electric Light & Power Co., Ernest Eilers, Tipton, Iowa—			
Cedar	2.25	123.00	276.75
Farmers Light & Power Co., C. C. Swartzendruber, Wellman, Iowa—			
Iowa	6.00	117.00	702.00
Johnson	57.50		6,727.50
Washington	1.50		175.50
Total	65.00		\$ 7,605.00
Farmers Electric Light & Power Co. of Wall Twp., Fred F. Lange, Lake View, Iowa—			
Sac	5.00	\$ 130.00	650.00
Farmers Electric Light Co. of Wolfe, Ia., J. C. Peterson, Ogden, Iowa—			
Boone	22.00	137.00	3,014.00
Farmers Electric Co. No. 1, C. C. Caldwell, Oskaloosa, Iowa—			
Mahaska	4.00	123.00	492.00
Farmers Electric Line No. 3, Herman Bein, Beaman, Iowa—			
Grundy	13.50	111.00	1,498.50
Farmers Electric Line No. 3, E. J. Akin, Grundy Center, Iowa—			
Grundy	12.75	100.00	1,275.00
Farmers Mutual Electrical Co., E. G. Gaskill, Corwith, Iowa—			
Hancock	2.50	117.00	292.50
Farmers Mutual Light & Power Co., W. E. McGowan, Goldfield, Iowa—			
Humboldt	11.50	130.00	1,495.00
Wright	7.00		200.00
Total	18.50		\$ 1,695.00
Ft. Dodge, Des Moines & Southern R. R. Co., F. M. Johnston, Boone, Iowa—			
Boone	1.90	\$ 745.00	1,425.50
Polk	1.70		1,396.00
Webster	4.50		2,354.50
Total	8.10		\$ 5,176.00
Ft. Dodge Gas & Electric Co., Mark Anderson, Ft. Dodge, Iowa—			
Webster	17.00	\$ 123.00	2,091.00
Fondick Electric Service Co., L. R. Fosdick, Washington, Iowa—			
Washington	3.00	117.00	351.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Powder, L. L. Private Transmission Line, L. L. Powder, Springville, Iowa—			
Line	18.00	117.00	2,106.00
Frush, Charles, Light & Power Co., Charles Frush, Jessup, Iowa—			
Black Hawk	1.30	130.00	169.00
Buchanan	14.50		1,883.00
Total	15.80		2,054.00
Garfield Ridge Electric Line, Albert Abele, Garner, Iowa—			
Hancock	6.50	121.00	786.50
Garwin Electric Co., H. J. Williams, Garwin, Iowa—			
Tama	1.50	100.00	150.00
Gilbert Electric Co., O. A. Johnson, Gilbert, Iowa—			
Storr	7.25	137.00	993.25
Grant Township & County Line, J. E. Raiston, Sheldon, Iowa—			
O'Brien	1.25	100.00	125.00
Sioux	5.25		525.00
Total	6.50		650.00
Grundy Center Electric Co., J. B. Calderwood, Grundy Center, Iowa—			
Grundy	2.25	\$ 75.00	168.75
Hammond, B. F. & A. I. Chow Private Transmission Co., B. F. Hammond, Atlantic, Iowa—			
Cass	.25	548.00	137.00
Hardy Township Electric Co., Geo. C. Pyle, Iowa Falls, Iowa—			
Hardin	.75	173.00	130.00
Harmony Power & Light Co., H. H. Hoberg, Spencer, Iowa—			
Clay	20.10	130.00	2,613.00
Hatch, H. C. Transmission Co., H. C. Hatch, George, Iowa—			
Lyon	15.50	130.00	2,015.00
Oswaka	8.50		1,105.00
Total	24.00		3,120.00
Haskye Electric Power Co., J. T. Marron, Davenport, Iowa—			
Clinton	43.50	\$ 183.00	7,966.50
Jackson	5.25		995.47
Muscatine	18.00		2,810.25
Scott	35.20		10,131.20
Total	101.95		22,893.42
Henderson Light & Power Co., M. Henderson, Jewell, Iowa—			
Hamilton	23.00	106.00	2,438.00
Hill Line Light & Power Co., J. H. C. Jensen, Brayton, Iowa—			
Audubon	5.00	130.00	650.00
Holland Electric Line No. 1, Earl M. Merritt, Grundy Center, Iowa—			
Grundy	4.50	100.00	450.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Holstein Service Co., H. G. Estrick, Holstein, Iowa— Ida	8.00	137.00	1,096.00
Hopkinton Electric Light & Power Plant, W. A. Milroy, Hopkinton, Iowa— Delaware	16.50	123.00	2,029.50
Horton Township Electric Co., A. H. Hattendorf, Gebeys- dan, Iowa— Osceola	6.00	130.00	780.00
Interstate Power Co. of Wisconsin, H. L. Clarke, Chicago, Ill.— Allamakee	39.34	202.00	15,471.38
Buchanan	9.56		3,730.00
Clayton	22.83		8,949.36
Payette	1.30		509.00
Howard	.92		388.00
Winnebago	46.62		18,278.96
Total	129.58		\$47,271.38
Iowa City Light & Power Co., C. H. Myers, Davenport, Iowa— Johnson	14.87	\$ 130.00	1,933.10
Iowa Electric Co., Carl B. Myers, Cedar Rapids, Iowa— Adair	4.37	600.00	2,622.00
Buchanan	6.10		2,440.00
Cass	9.47		5,802.00
Cedar	10.37		4,148.00
Clinton	47.84		19,136.00
Delaware	42.10		16,840.00
Dubuque	.70		300.00
Guthrie	40.87		16,348.00
Iowa	49.49		19,790.00
Jackson	30.49		12,190.00
Jefferson	22.25		8,900.00
Johnson	19.50		7,800.00
Jones	97.43		38,972.00
Kokuk	22.22		9,140.00
Muscatine	5.35		2,148.00
Louis	2.66		1,064.00
Poweshiek	4.50		1,800.00
Scott	9.30		3,780.00
Van Buren	1.12		448.00
Washington	11.96		4,784.00
Total	439.37		\$175,748.00
Iowa Falls Electric Co., Carl B. Myers, Cedar Rapids, Iowa— Benton	4.87	\$ 235.00	1,145.75
Black Hawk	2.63		854.75
Franklin	18.90		6,168.50
Grundy	16.40		5,528.00
Hamilton	32.52		10,559.00
Hancock	19.54		6,455.50
Hardin	33.00		11,401.00
Wright	29.78		9,678.50
Total	150.80		\$49,070.00
Iowa Gas & Electric Co., H. F. Darbyshire, Davenport, Iowa— Henry	61.30	\$ 200.00	12,660.00
Jefferson	4.00		1,600.00
Kokuk	46.90		8,180.00
Washington	146.91		29,382.00
Total	259.11		\$51,722.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Light, Heat & Power Co., Lindsey Hooper, Boston, Mass.— Audubon	28.30	\$ 300.00	8,590.00
Buena Vista	28.40		8,530.00
Calhoun	43.50		13,050.00
Carroll	76.50		22,650.00
Cherokee	15.30		4,590.00
Crawford	1.50		450.00
Ida	10.50		3,150.00
Jasper	29.00		8,700.00
O'Brien	13.00		3,900.00
Plymouth	45.00		13,500.00
Poweshiek	66.75		19,725.00
Sac	44.00		13,200.00
Sioux	73.00		21,900.00
Total	482.15		\$144,645.00
Iowa Railway & Light Co., Carl B. Myers, Cedar Rapids, Iowa— Benton	63.06	\$ 350.00	22,082.50
Boone	26.94		9,435.00
Dallas	17.36		6,041.00
Greene	28.97		10,135.50
Grundy	19.27		6,744.50
Iowa	4.00		1,400.00
Jasper	3.25		1,137.50
Johnson	31.16		11,056.00
Jones	4.87		1,697.50
Linn	70.24		24,584.00
Marshall	63.94		22,679.00
Muscatine	5.87		2,054.50
Sterry	30.80		10,782.00
Tama	76.19		26,695.50
Total	451.73		\$158,106.50
Iowa River Light & Power Co., C. W. Salesbury, Minne- apolis, Minn.— Hardin	47.75	\$ 200.00	9,550.00
Grundy	15.25		2,050.00
Marshall	6.25		1,250.00
Total	69.25		\$13,850.00
Iowa Service Co., F. H. Brooks, Omaha, Neb.— Cass	29.00	\$ 150.00	4,350.00
Fremont	52.00		7,800.00
Harrison	91.30		13,695.00
Miller	74.75		11,212.50
Montgomery	35.00		5,250.00
Page	81.75		12,262.50
Pottawattamie	19.50		2,925.00
Shelby	412.75		\$61,912.50
Total	776.30		\$149,287.50
Iowa Southern Utilities Co., E. F. Ruhlman, Davenport, Iowa— Appanoose	42.25	\$ 245.00	10,551.25
Des Moines	62.68		15,465.40
Loras	9.25		2,287.50
Monroe	55.00		13,475.00
Ringgold	9.50		2,375.00
Taylor	35.25		8,687.50
Wayne	216.88		\$52,135.00
Total	557.81		\$102,886.65
Iowa Southern Utilities Co., E. F. Ruhlman, Davenport, Iowa— Union	19.00	\$ 158.00	3,002.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Southern Utilities Co., E. F. Buhlman, Davenport, Iowa—Union	14.50	135.00	1,957.50
Irvine-Dunlavy Electric Co., R. A. West, Traer, Iowa—Benton	2.75	137.00	376.75
Tama	22.00		3,014.00
Total	24.75		\$ 9,339.75
Irrington Light & Power Co., F. L. Thorpe, Algona, Iowa—Kosuth	15.25	\$ 130.00	1,982.50
Jackson & Taylor Townships Light & Power Co., Frank L. Beresford, Vinton, Iowa—Benton	12.00	130.00	1,560.00
Jefferson Electric Co., Percy Gray, Jefferson, Iowa—Greene	1.50	\$ 100.00	150.00
Kanawha Electric Transmission Co., Ed Oustad, Kanawha, Iowa—Hancock	9.12	130.00	1,185.60
Kegley Branch Electric Co., John H. Johnson, Story City, Iowa—			
Boone	.60	130.00	78.00
Hamilton	2.00		260.00
Story	8.00		1,040.00
Total	10.60		\$ 1,378.00
Keokuk Electric Co., David Daly, Keokuk, Iowa—Lee	3.60	\$ 111.00	400.15
L. H. Transmission Line, H. E. Foote, State Center, Iowa—Marshall	3.25	\$ 117.00	380.25
Story	.75		87.75
Total	4.00		468.00
Lamoni Electric Co., F. B. Blair, Lamoni, Iowa—Decorah	25.00	\$ 96.00	2,400.00
Hinggold	2.25		216.00
Total	27.25		\$ 2,616.00
Larrison, T. J., & Catharine Larrison Transmission Line, Catharine Larrison, Wintered, Iowa—Madison	.50	\$ 150.00	75.00
Larson, Charles A., Transmission Line, Charles A. Larson, Spencer, Iowa—			
Clay	16.00	\$ 137.00	2,192.00
Dickinson	7.00		959.00
Total	23.00		\$ 3,151.00
Laurens Electric Farm Line No. 2, P. A. Aschenbrenner, Laurens, Iowa—Pocahontas	4.00	\$ 123.00	492.00
Laurens Eastern Electric Co. No. 3, P. W. Rowe, Laurens, Iowa—Pocahontas	3.75	130.00	487.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Lee Electric Co., Rufus E. Lee, Omaha, Neb.—			
Adams	30.75	220.00	5,885.00
Montgomery	2.50		770.00
Page	27.75		6,105.00
Taylor	26.00		5,720.00
Total	84.00		\$18,480.00
Light & Power Co., O. H. Koch, St. Anagar, Iowa—Mitchell	2.00	\$1,000.00	2,300.00
Lincoln Center Electric Line, Earnest W. Hasbrouck, Grundy	10.00	117.00	1,170.00
Lincoln Light & Power Co., O. P. Morton, Clarion, Iowa—Wright	8.50	130.00	1,105.00
Louisa County Power Co., H. F. Darbyshire, Washington, Iowa—			
Louisa	25.62	187.50	6,490.62
Muscatine	14.25		2,077.50
Washington	2.55		478.12
Total	42.42		\$ 9,046.25
Lovilla Light & Power Co., L. R. Perrin, Lovilla, Iowa—Monroe	6.00	\$ 150.00	900.00
Lundgren Light & Power Co., Nels Olson, Otho, Iowa—Webster	17.00	130.00	2,210.00
La Verne Sherman Light Co., Archie Sanford, La Verne, Iowa—Kosuth	10.30	130.00	1,339.00
Lytton Electric Co., Frank Brobbell, Lytton, Iowa—Sac	2.50	91.00	227.50
Marion County Electric Co., Herbert Bellamy, Knoxville, Iowa—Marion	25.00	175.00	4,375.00
Marion Electric Co., J. J. Nething, Pilot Grove, Iowa—Lee	13.00	137.00	1,781.00
Mason Light & Power Co., W. G. Meyer, Webster City, Iowa—Hamilton	4.50	130.00	585.00
Maxwell Electric Co., R. E. Goughnour, Maxwell, Iowa—Story	9.44	154.25	1,456.12
Mills County Power Co., W. C. Edmiston, Glenwood, Iowa—			
Mills	17.85	161.50	2,875.25
Mingo Farmers Hi Line, A. W. Frey, Colfax, Iowa—Jasper	10.37	137.00	1,420.69
Mississippi River Power Co., F. D. McGaughey, Keokuk, Iowa—			
Des Moines	8.28	672.00	5,564.16
Lee	21.30		21,087.30
Total	29.58		\$26,651.52
Modern Light & Power Co., W. A. Koster, Atkins, Iowa—Benton	18.50	\$ 137.00	\$ 2,524.50
Monroe Electric Co., Peter Lamrecht, Monroe, Iowa—Benton	3.75	130.00	487.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Muscatine Lighting Co., H. E. Littig, Davenport, Iowa—	6.25	250.00	1,562.50
Muscatine	5.15		1,287.50
Scott			
Total	11.40		\$ 2,850.00
Napier Electric Co., M. G. Robinson, Ames, Iowa—		\$ 130.00	1,350.00
Boone	10.50		715.00
Story	5.50		
Total	16.00		\$ 2,065.00
Natural Resource Development Co., W. R. Furman, Troy Mills, Iowa—			
Buchanan	6.00	130.00	780.00
New Farmers Transmission Line, Harry Copeland, Waukegan, Dallas	2.50	137.00	342.50
Nora Springs Light & Power Co., C. A. Coon, Nora Springs, Iowa—			
Cerro Gordo	7.50	114.00	855.00
Floyd	4.50		513.00
Total	12.00		\$ 1,368.00
North Cedar Electric Co., W. J. Stadman, Sac City, Iowa—	5.25	\$ 123.00	645.75
Northwestern Iowa Power Co., J. F. Miller, Clermont, Iowa—			
Bremner	4.50	130.00	585.00
Buchanan	13.25		1,802.50
Chickasaw	10.50		1,485.00
Clayton	24.00		3,254.00
Delaware	7.75		1,054.00
Payette	116.00		15,776.00
Winnishiek	8.50		1,156.00
Total	184.50		\$25,002.00
North Eastern Rural Electric of Collins, J. W. Swinbank, Colo, Iowa—	11.50	\$ 130.00	1,495.00
Story			
N. E. Kalona Electric Co., W. C. Brennehan, Kalona, Iowa—			
Johnson	2.00	123.00	246.00
Washington	8.00		984.00
Total	11.00		\$ 1,230.00
Northern Iowa Gas & Electric Co., J. N. McCallum, Chicago, Ill.—			
Clay	7.00	\$ 548.00	3,836.00
Dickinson	11.25		4,890.00
Humboldt	30.75		10,703.00
Kossuth	4.25		1,479.00
Palo Alto	40.00		14,128.00
Pocahontas	6.25		2,175.00
Wright	13.25		4,611.00
Total	113.50		\$39,619.00
North Gibson Electric Line, C. C. Briggs, Gibson, Iowa—	3.50	\$ 70.00	245.00
Carroll			
North Jackson Transmission Co., C. C. Brown, Sac City, Iowa—			
Sac	.75	100.00	97.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
North Prairie Electric Light Co., L. B. Halstead, West Liberty, Iowa—			
Cedar	2.00	137.00	274.00
Muscatine	1.00		137.00
Total	3.00		\$ 411.00
North Star Electric Co., H. C. Allen, R. 4, Ames, Iowa—	2.50	100.00	250.00
Story			
Northwood-Kennett Electric Co., H. Perill, Northwood, Iowa—	8.75	275.00	2,412.25
Worth			
Nott, Fred, Transmission Co., Fred Nott, Calumet, Iowa—	10.00	111.00	1,110.00
O'Brien			
Oak Grove Electric Co., Lewis Pritchard, R. R. 6, Des Moines, Iowa—	2.00	144.00	288.00
Polk			
Oakland Electric Co., O. C. Sims, Dows, Iowa—	2.00	130.00	260.00
Franklin			
Oakland Water Power Co., Roscoe L. Tearney, 900 W. North Ave., Chicago, Ill.—	12.00	300.00	3,600.00
Henry	14.00		4,200.00
Jefferson			
Total	26.00		\$ 7,800.00
Ocheyedan Electric Co., M. H. Phillip, Ocheyedan, Iowa—	2.10	\$ 145.00	455.20
Dickinson	19.75		2,865.10
Oscola			
Total	22.94		\$ 3,320.30
Oskaloosa Traction & Light Co., M. G. Linn, Des Moines, Iowa—	20.04	\$ 240.00	4,809.60
Mahaska	5.20		1,248.00
Poweshiek			
Total	25.24		\$ 6,057.60
Otho Light and Power Co., W. H. Green, Otho, Iowa—	2.50	\$ 130.00	325.00
Webster			
Ottumwa Railway & Light Co., C. E. Fahrney, Ottumwa, Iowa—	.50	400.00	119.42
Jefferson	15.11		6,940.02
Wapello			
Total	15.61		\$ 7,059.44
Owl Electric Light Co. of Wilton Jet., H. F. Johnson, Wilton Junction, Iowa—	2.25	\$ 130.00	292.50
Muscatine			
Pallades Electric Line, Fred Baldwin, Mt. Vernon, Iowa—	8.50	137.00	1,164.50
Linn			
Pathfinder Trans. Co., Geo. W. Channer, Gilbert, Iowa—	1.00	137.00	137.00
Story			
Peoples Electric Light & Power Co., Leo Friedrichsen, Woodward, Iowa—	22.75	100.00	2,275.00
Boone	.75		75.00
Dallas			
Total	23.50		2,350.00
Peoples Light Co., H. E. Littig, Davenport, Iowa—	2.74	\$ 226.00	1,108.30
Scott			

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Peoples Power Co., W. C. Tegtmeler, West Union, Iowa—			
Bremer	74.50	100.00	7,450.00
Fayette	27.50		2,750.00
Total	102.00		\$10,200.00
Perry-Clark Electric Co., Will Zimple, Traer, Iowa—			
Tama	13.62	\$ 130.00	1,770.60
Pike Side Electric Co., R. L. McCorkle, Algona, Iowa—			
Kossuth	1.75	130.00	227.50
Plains Light & Power Co., Earl L. Smith, Washington, Iowa—			
Washington	8.50	117.00	994.50
Pleasant Hill Electric, O. L. Gilmore, Webster City, Iowa—			
Hamilton	29.00	130.00	3,770.00
Prairie Flower Light & Power Ass'n, Fred Te Boekhurst, Washington, Iowa—			
Washington	6.00	123.00	738.00
Pringhar Electric Co., A. P. Anderson, Pringhar, Iowa—			
O'Brien	14.25	106.00	1,510.50
Private Transmission Line of Sac Co., Geo. Krusenstjerna, Odebolt, Iowa—			
Sac	1.00	123.00	123.00
Rich Point Power & Electric Co., Carl Hutchins, Algona, Iowa—			
Kossuth	7.25	137.00	992.25
Riverside Electric Co., M. O. Tjernagel, Story City, Iowa—			
Hamilton	23.00	140.00	3,220.00
Story	1.00		140.00
Total	24.00		\$ 3,360.00
Rolfe Light & Power Co., Ward Ferguson, Rolfe, Iowa—			
Palo Alto	1.75	\$ 117.00	204.75
Pocahontas	20.25		2,369.25
Total	22.00		\$ 2,574.00
St. Charles Electric Co., L. C. Lathrum, Norwalk, Iowa—			
Madison	1.00	\$ 137.00	137.00
Warren	4.00		548.00
Total	5.00		\$ 685.00
Scandia Coal Co., C. T. Carney, Des Moines, Iowa—			
Dallas	2.00	\$ 140.00	280.00
Scott-Haward Electric Co., L. E. Henderson, Story City, Iowa—			
Hamilton	2.00	137.00	274.00
Story	2.00		274.00
Total	4.00		\$ 548.00
Seranton-Glidden Electric Co., Carl B. Myers, Cedar Rapids, Iowa—			
Carroll	7.40	\$ 137.00	1,013.80
Greene	6.75		924.75
Total	14.15		\$ 1,938.55
Sherman Electric Co., Fred Blumer, Luverne, Iowa—			
Kossuth	3.00	\$ 95.00	285.00
Shiloh Electric Line, John Okones, Grundy Center, Iowa—			
Grundy	7.50	130.00	975.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Sioux Valley Power Co., Belle Torberson, Canton, S. D.—			
Lyon	7.75	150.00	1,162.50
Sioux	2.50		375.00
Total	10.25		\$ 1,537.50
Sloan Service, A. L. Calderhead, Sloan, Iowa—			
Woodbury	14.00	\$ 200.00	2,800.00
South Cedar Electric Co., Wm. A. Roseke, Sac City, Iowa—			
Sac	5.37	123.00	660.51
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa—			
Webster	9.50	120.50	1,144.75
South East Junction Light & Power Co., J. J. Gannon, Rippey, Iowa—			
Greene	7.00	106.00	742.00
Southern Iowa Electric Co., Willis Todd, Omaha, Neb.—			
Clarke	21.37	100.00	2,137.00
Lucas	20.00		2,000.00
Total	41.46		4,146.00
Southern Minnesota Gas & Electric Co., E. K. Ilgin Fritz, 110 S. Dearborn, Chicago, Ill.—			
Kossuth	47.50	\$ 200.00	9,500.00
Winnebago	21.25		4,250.00
Worth	11.50		2,300.00
Total	80.25		\$16,050.00
South Fairfax Electric Power Co., L. F. Lefebure, Fairfax, Iowa—			
Linn	12.00	\$ 130.00	1,560.00
South Kossuth Electric Co., Peter Bowman, Livermore, Iowa—			
Humboldt	4.75	123.00	584.25
Kossuth	2.12		260.76
Total	6.87		\$ 845.01
South Lighting Co., Rob Lee, Sloan, Iowa—			
Monona	1.13	\$ 130.00	146.90
Woodbury	1.13		146.90
Total	2.26		\$ 293.80
Southwest Richmond Electric Co., Hal C. Figgins, R.F.D. 3, Washington, Iowa—			
Washington	3.50	\$ 137.00	479.50
Spencer Farmers Line (South Transmission Line) J. K. Martin, Spencer, Iowa—			
Clay	2.50	123.00	307.50
Star Electric, Carl Baldus, Story City, Iowa—			
Boone	2.50	123.00	307.50
Story	17.50		2,152.50
Total	20.00		\$ 2,460.00
Tarkio Electric & Water Co., E. C. Van Diest, Tarkio, Missouri—			
Page	3.00	\$ 137.00	411.00
Three Rivers Light & Power Co., Fred F. Keithley, Des Moines, Iowa—			
Polk	9.50	200.00	1,900.00
Warren	35.00		7,000.00
Total	44.50		\$ 8,900.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Tri-State Utilities Co., C. W. Salesbury, Foshoj Bldg., Minneapolis, Minn.—			
Buchanan	51.00	\$ 116.25	5,936.25
Delaware	9.00		1,048.25
Jones	9.00		1,048.25
Linn	106.00		12,386.25
Total	148.00		\$17,205.00
Truro Light & Power Co., R. R. Holy, Truro, Iowa—			
Clarke	9.25	\$ 120.00	1,102.50
Madison	7.00		910.00
Total	16.25		\$ 2,112.50
Van Buren Light & Power Co., A. J. Meyer, Stockport, Iowa—			
Lee	24.50	\$ 150.00	3,675.00
Van Buren	14.00		2,100.00
Total	38.50		\$ 5,775.00
Van Der Schaaf, D. F., Transmission Co., D. J. Van Der Schaaf, Hull, Iowa—			
Sioux	8.00	\$ 100.00	800.00
Veenachoten Bros., T. H. Veenachoten, Boyden, Iowa—			
Sioux	7.00	117.00	819.00
Wapello & Goshen Electric Light & Power Co., L. S. Walters, West Liberty, Iowa—			
Muscatine	2.40	120.00	312.00
Wapello Power & Light Co., J. R. Lindsey, 508 McCormick Bldg., Chicago, Ill.—			
Cedar	72.50	200.00	14,500.00
Linn	5.50		1,100.00
Total	78.00		\$15,600.00
Webster Transmission Co., S. T. Wheeler, Webster City, Iowa—			
Keokuk	2.12	\$ 130.00	406.80
Western Iowa Power Co., A. W. Jones, Peterson, Iowa—			
Buena Vista	51.50	175.00	9,012.50
Cherokee	7.75		1,356.25
Clay	42.75		7,481.25
O'Brien	5.50		952.50
Total	107.50		\$18,812.50
Wheeler, E. G., Private Transmission Line, E. G. Wheeler, Sibley, Iowa—			
Oswego	1.00	\$ 117.00	234.00
Wilson Way Transmission Co., Amos Fossel, Gilbert, Iowa—			
Story	1.27	120.00	178.10
Winterset Country Club, L. C. Fenshal, Winterset, Iowa—			
Madison	.75	122.00	144.00
Wolf Creek Valley Electric Co., R. W. Gelfer, Grundy Center, Iowa—			
Grundy	8.00	87.50	700.00
Tama	6.50		568.75
Total	14.50		\$ 1,268.75
Totals	6,545.80		\$1,497,823.28

IOWA METHOD OF ACCOUNTING
LAWS

Rules and regulations adopted May 12, 1902, by the Executive Council of the State of Iowa, in pursuance of an act of the General Assembly of the State of Iowa, entitled "An act relating to the reports to be made by railway companies to the Executive Council to aid in the assessment of railway property for taxation and providing for a uniform system in making said reports," approved April 12, 1902.

I. WITH RESPECT TO GROSS EARNINGS.

(1) Every railway company, subject to taxation in this state, shall keep a permanent account or record showing the earnings of its property in this state as distinguished from its earnings in any other state or territory in which it may carry on business.

(2) Where the shipment, carriage, or other business is carried or done by the reporting company wholly within this state, the said account or record shall contain the full earnings of the company thereon.

(3) Where the shipment, carriage, or other business is carried or done by the reporting company partly within this state and partly without the state, the said account or record shall contain that proportion of the full earnings upon such shipment, carriage, or other business which the haul or carriage in this state bears to the entire haul or carriage.

(4) The division provided for in rule three shall be made by actual computation, not by estimate.

II. WITH RESPECT TO NET EARNINGS.

(1) The general rule to be hereafter observed is that whatever expense is incurred to preserve the property in the physical condition existing when the material, building structure, or equipment replaced, renewed, or repaired was originally put in use and to operate it, is to be deducted from the gross earnings in order to ascertain the net earnings, and all matters not specifically provided for shall be so determined. For convenience the terms "maintenance" and "operation" as used in these rules to describe the items which may be so deducted, and the term "betterment" the items which cannot be deducted.

(2) The cost of reducing grades and curves of original ballast, of side-tracks, shortening the line and the like, is not "maintenance," but "betterment," provided that the superstructure in the case of reducing grades and curves shall be treated as though renewed upon the old line to the extent of the length of the old line.

(3) In the renewal of rails the added weight at cost price shall be charged to "betterment," the remainder to "maintenance."

(4) In renewal of permanent structures, such as bridges, culverts, crossings, station houses, offices, elevators, and the like, the cost of duplicating the old structure shall be charged to "maintenance," the remainder to "betterment."

(5) The entire cost of additional track or right of way shall be charged to "betterment."

(6) In renewal of rolling stock it shall be ascertained what the engine or car renewed or one of like efficiency would cost, and such amount shall be charged to "maintenance" and any excess to "betterment."

(7) The value of all materials, rails, ties, structures, equipment and the like displaced by new material, rails, ties, structures, equipment and the like shall be applied to reduce the cost of maintenance.

(8) The cost of maintenance and operation of the entire system, as well as in the State of Iowa, shall be ascertained as herein provided and shall be reported.

(9) Expenditures for maintenance and operation relating solely to lines in Iowa shall be charged to cost of maintenance and operation in this state; all other expenditures for such purposes shall be equitably divided and the basis of the division shall be stated in the report.

(10) Neither interest or taxes shall be charged to "maintenance" or "operation."

LAWS

Governing the Assessment and Taxation of a Railway Property.

GENERAL PROVISIONS
(Code of Iowa)

Section 1208. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

Sec. 1205. All property subject to taxation shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at twenty-five per cent of such actual value. Such assessed value shall be taken and considered as the taxable value of such property, upon which the levy shall be made. Actual value of property as used in this chapter shall mean its value in the market in the ordinary course of trade. This section shall not apply to special charter cities. (Code, '97.) (27 G. A., ch. 20, § 1.) (31 G. A., ch. 23, § 2.)

Sec. 2032-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways and all companies or corporations constructing, owning or operating such interurban street railways and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railroad corporations constructing, owning or operating such interurban railways.

RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL.

Section 1224. On the second Monday in July in each year, the executive council shall assess all property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding.

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the State;

2. The whole number of miles of railway owned, operated or leased within the State, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county.

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1234) of the supplement to the code, shall, on or before the 1st day of April, 1905, make to the executive council, a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, roundhouses, machine and repair shops, water tanks, turn tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporations, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the

same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

3a. The executive council shall by some convenient method of binding, arrange the statements required to be made under the provisions of the preceding sections so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the State of Iowa, which list shall be known as the record of railway lands;

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph lines used and owned within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state, (see Sec. 1240-a, following);

11. The operating expenses of the entire road and the operating expenses within this state;

12. The net earnings of the entire road and the net earnings within this state.

Sec. 1235. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council in writing, shall require.

Sec. 1236. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway, within the state, except as otherwise provided, and shall include the right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without the state.

Sec. 1237. On or before the third Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railroad may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

Sec. 1238. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book and make and enter therein an order stating the length of

the main track and the assessed value of each railway lying in each city, town, township, or lesser taxing district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

Sec. 1339. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purposes as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

Sec. 1337-a. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August, A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government subdivision of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines, not fully shown as above required on the plats now on file. On the first day of January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding. (29 G. A., ch. 60, § 1.)

Sec. 1337-b. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by the said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund. (29 G. A., ch. 60, § 2.)

SLEEPING AND DINING CARS.

Sec. 1340. In addition to the matters required to be contained in the statement made by the company for the purposes of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

Sec. 1341. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway com-

panies as follows, to wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere; upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually apportioned upon the basis of the length of the haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage. (29 G. A., ch. 61, § 2.)

Sec. 1340-b. Rules. The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council. (29 G. A., ch. 61, § 2.)

Sec. 1340-c. Net Earnings. The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with the rules and regulations for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in uniform manner. (29 G. A., ch. 61, § 3.)

Sec. 1340-d. The reports herein provided for are not in lieu of, but in addition to, the reports provided for by law, and they shall be made at the time and as a part of the reports already received. (29 G. A., ch. 61, § 4.)

Sec. 1340-e. The rules, regulations, methods, and requirements herein provided to be made by the executive council shall be made and communicated in writing or print to the several railway companies within thirty days from and after the passage and taking effect of this act, and shall be and become binding upon said railway companies from the time they are so communicated; provided, however, that the said executive council shall have the power to prescribe supplemental or additional rules, regulations, and requirements at any time, and communicate them to the several railway companies in the manner aforesaid, and with respect to such additional or supplemental rules, regulations, and requirements, they shall be and become binding upon the said railway companies within thirty days after they are so communicated. (29 G. A., ch. 61, § 5.)

Sec. 1340-f. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway companies, twenty-five per centum thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year. (29 G. A., ch. 61, § 6.)

Sec. 1342. Real Property of Railways. Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. (C. 72, § 505.)

EQUIPMENT AND FREIGHT LINE COMPANIES

Sec. 1342-a. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company or any other person or company, over any railway line or lines, in whole or in part within this state, such line or lines, not being owned, leased or operated by any such company, whether

such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Every company engaged in the business of furnishing or leasing cars of whatsoever kind or description to be used in the operation of any railway line or lines, wholly or partially within this state; such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company.

Sec. 1342-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1902, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding showing:

First—The name of the company.

Second—The nature of the company, whether a person or persons, an association, co-partnership, corporation, or syndicate, and under the laws of what state or country organized.

Third—The location of its principal office or place of business.

Fourth—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth—The name and postoffice address of the chief officer or managing agent of the company in Iowa.

Sixth—The aggregate number of miles traveled within the state of Iowa by its cars during the preceding calendar year.

Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the state of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks to be furnished by the executive council.

Eighth—The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage to be reported as required by paragraph six of this section.

Ninth—The real estate, personal property, structure, machinery, fixtures and appliances owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

Sec. 1342-c. Upon the filing of such statements the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars for each day such report is delayed beyond the first Monday of June, to be sued and recovered in any proper form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state.

Sec. 1342-d. Upon the meeting of the executive council on the second Monday in July each year; it shall value and assess as the property of said company within this state, the cars of the said company, necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of Section two of this act, after examining such statements and after ascertaining the actual values of said property of such company therefrom, and from such other information, as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value

of the property within the state so ascertained there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

Sec. 1342-e. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

Sec. 1342-f. The word "company" as used in this act, shall be deemed and construed to mean any person, co-partnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

CLASSIFICATION.

Sec. 2076. All railroads of the state shall be classified in accordance with the gross amount of their several annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings per mile shall be four thousand dollars or more; class "B" shall include those whose gross annual earnings per mile shall be three thousand dollars or any sum in excess thereof less than four thousand dollars; class "C" shall include those whose gross annual earnings per mile shall be less than three thousand dollars. In determining the classification of any railroad, the entire property owned, or operated by any company shall be considered as a single railroad, and the aggregate gross earnings of the entire railroad within the state shall be divided by the entire mileage owned or operated within the state to ascertain the gross earnings per mile of such railroad. (32 G. A., ch. 102, § 1.)

Sec. 2077. All railroad corporations according to their classification as herein prescribed shall be limited to compensations per mile for the transportation of any person with ordinary baggage not exceeding one hundred and fifty pounds in weight as follows: Class "A," two cents; Class "B," two and one-half cents; class "C," three cents; and for children twelve years of age or under one-half the rate above prescribed, provided, however, that every railroad corporation shall be entitled to charge a fare of not to exceed ten (10) cents for the transportation of each passenger with ordinary baggage for any distance not exceeding five miles. A charge of ten cents may be added to the fare of any passenger when the same is paid upon cars, if a ticket might have been procured within a reasonable time before the departure of the train, except in those cases where a minimum of ten (10) cents is charged for a distance of less than five miles as above provided. (32 G. A., ch. 102, § 2.)

Amendment. Section 1. Class "C" Railroads. That section twenty hundred and seventy-seven (2077) of the supplement to the code, 1912, be amended by adding thereto the following: "That all steam railroads operating wholly within this state, and not to exceed twenty-five (25) miles in length, shall be included in and classified as class "C" railroads." (37 G. A., ch. 327.)

Sec. 2078. The executive council shall at its regular meeting on the second Monday in July each year classify the different railways, as provided by section two thousand and seventy-six (2076) of the code, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council

from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations, affected by such change, certifying the class to which they are respectively assigned; any change of rate by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate. (30 G. A., ch. 75.)

1924

FIFTY-THIRD ANNUAL REPORT
OF THE
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OF
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INCLUDING

Railroads, Steam and Electric; Equipment Car Companies, Sleeping Cars, Electric Transmission Lines and the American Express Company.

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, August 18, 1924

Compiled under Direction of
R. E. JOHNSON
Secretary of Executive Council

By

E. MAE SWEANY
2d Assistant Sec'y

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